

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်  
တိုင်းဒေသကြီးအစိုးရအဖွဲ့  
ရန်ကုန်တိုင်းဒေသကြီး

စာအမှတ်၊ ၃ / ၆ - ၃ (၄၂) / စိုက်မွေး  
ရက် စွဲ၊ ၂၀၁၅ ခုနှစ်၊ မတ်လ ၁၄ ရက်

သို့

မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်  
အမှတ်(၁)၊ သစ္စာလမ်း၊ ရန်ကင်းမြို့နယ်

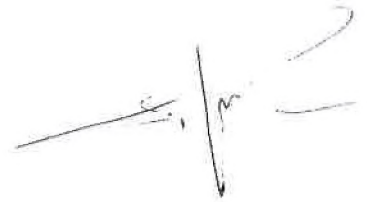
အကြောင်းအရာ။ သဘောထားမှတ်ချက်တောင်းခံခြင်းကိစ္စ

ရည်ညွှန်းချက်။ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ ၂၇. ၂. ၂၀၁၅ ရက်စွဲပါစာအမှတ်၊ ရက - ၂/  
န - ၁၁၈ / ၂၀၁၅ (၁၃၉)

၁။ မြန်မာနိုင်ငံ Diamond Star Company Limited မှ (၈၅%)နှင့် လှပန်နိုင်ငံ MC Food Holdings Asia Pte Ltd မှ (၁၅%)အစုရှယ်ယာများ ထည့်ဝင်ကာ နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဥပဒေအရ ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် မြန်မာနိုင်ငံတွင် Green Land International Limited တည်ထောင်၍ ရန်ကုန်တိုင်းဒေသကြီး၊ ဒဂုံမြို့သစ်(အရှေ့ပိုင်း)မြို့နယ်၊ စက်မှုမြို့၊ မြေတိုင်းရပ်ကွက်အမှတ် (၅၃၊ ၅၄၊ ၅၅၊ ၅၆)ရှိ စုစုပေါင်းမြေ (၉. ၃၆၁)ဧကနှင့် ယင်းမြေပေါ်ရှိ အဆောက်အဦတို့ကိုငှားရမ်း၍ ဂျူကြိတ်ခွဲ ထုတ်လုပ်ခြင်းလုပ်ငန်းအား ဆောင်ရွက်ခွင့်ပြုပါရန် လျှောက်ထားလာမှုအပေါ် သဘောထားမှတ်ချက်ပြန်ကြားပေးပါရန် ရည်ညွှန်းပါစာဖြင့် ညှိနှိုင်း မေတ္တာရပ်ခံလာခြင်းနှင့်ပတ်သက်၍ ကွင်းဆင်းစိစစ်မှုအရ အောက်ပါအတိုင်း သဘောထားမှတ်ချက် တင်ပြအပ် ပါသည်-

- (က) ရင်းနှီးမြှုပ်နှံမှု ပြုလုပ်မည့်နေရာသည် နောင်ပြုလုပ်မည့် (သို့မဟုတ်) လက်ရှိမြို့ပြစီမံကိန်းကို ထိခိုက်နိုင်ခြင်းမရှိပါ။
- (ခ) အဆိုပြုလုပ်ငန်းလုပ်ကိုင်ပါက ပြည်တွင်းလုပ်သားအင်အား (၃၃၁)ဦး အလုပ်အကိုင်ရရှိမည် ဖြစ်သောကြောင့် မြို့နယ်ဒေသအလုပ်အကိုင်အခွင့်အလမ်းနှင့် ဒေသစီးပွားရေး ဖွံ့ဖြိုးတိုးတက်မှု အတွက် အထောက်အကူဖြစ်စေပါသည်။
- (ဂ) အဆိုပြုလုပ်ငန်းလုပ်ကိုင်ရန် ဒဂုံမြို့သစ်အရှေ့ပိုင်းမြို့နယ်၊ စက်မှုမြို့၊ မြေတိုင်းရပ်ကွက်အမှတ် (၅၃၊ ၅၄၊ ၅၅၊ ၅၆)ရှိ စုစုပေါင်းမြေ ၉. ၃၆၁ ဧက(၄၀၇,၈၃၅ စတုရန်းမီတာ)အား တစ်နှစ်လျှင် 1 m<sup>2</sup> အတွက် အမေရိကန်ဒေါ်လာ (၂၄)ဒေါ်လာနှုန်းဖြင့် (၁၀)နှစ်ငှားရမ်း လုပ်ကိုင်ခြင်းအပေါ် ဒေသခံများက လူမှုရေး၊ စီးပွားရေး၊ သဘာဝပတ်ဝန်းကျင် ထိန်းသိမ်းမှုတို့ အရ လက်ခံနိုင်ခြင်းရှိပါသည်။
- (ဃ) လုပ်ငန်းဆောင်ရွက်နိုင်သည့် မြေနေရာဖြစ်ပြီး အဆိုပြုလုပ်ငန်းလုပ်ကိုင်ရာတွင် သဘာဝ ပတ်ဝန်းကျင်အား ထိခိုက်မှုမရှိစေရန် စီမံဆောင်ရွက်မည်ဟု တင်ပြထားပါသည်။

၂။ အထက်ဖော်ပြပါ အချက်များကြောင့် (၁၂. ၃. ၂၀၁၅)ရက်နေ့တွင် ကျင်းပပြုလုပ်သော ရန်ကုန်တိုင်းဒေသကြီး အစိုးရအဖွဲ့ အစည်းအဝေးအမှတ်စဉ် (၁၃/၂၀၁၅)၊ ဆုံးဖြတ်ချက်အပိုဒ် (၅)အရ Green Land International Limited ၏ ရင်းနှီးမြှုပ်နှံမှုလုပ်ငန်းသစ် ဆောင်ရွက်မှုအား ခွင့်ပြုသင့်ပါကြောင်း ထောက်ခံတင်ပြအပ်ပါသည်။



( မြင့်ဆွေ )  
ဝန်ကြီးချုပ်

### မိတ္တူကို

ရန်ကုန်တိုင်းဒေသကြီးလုံခြုံရေးနှင့်နယ်စပ်ရေးရာဝန်ကြီး  
ရန်ကုန်အရှေ့ပိုင်းခရိုင်အထွေထွေအုပ်ချုပ်ရေးဦးစီးဌာန  
ဒဂုံမြို့သစ်(အရှေ့ပိုင်း)မြို့နယ်အထွေထွေအုပ်ချုပ်ရေးဦးစီးဌာန  
✓ Green Land International Limited  
လက်ခံစာတွဲ  
မျှောစာတွဲ



ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ  
စက်မှုဝန်ကြီးဌာန

စာအမှတ်၊၂၁-စမ (၂)၂၀၁၄-၂၀၁၅(၅၃၇၃)  
ရက်စွဲ၊ ၂၀၁၅ ခုနှစ်၊ မတ်လ ၁၁ ရက်

သို့

✓ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်ရုံး

အကြောင်းအရာ။ သဘောထားမှတ်ချက်ပြန်ကြားခြင်း

ရည်ညွှန်းချက်။ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ ၂၃.၂.၂၀၁၅ ရက်စွဲပါ စာအမှတ်၊  
ရက-၂/န-၁၁၈/၂၀၁၅ (၁၄၂)

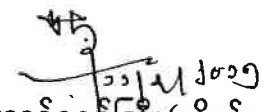
၁။ Green Land International Limited. သည် ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့်  
ရန်ကုန်တိုင်းဒေသကြီး၊ ဒဂုံမြို့သစ်အရှေ့ပိုင်းမြို့နယ်၊ စက်မှုမြို့၊ မြေတိုင်းရပ်ကွက်အမှတ် ၁၁၃၊  
မြေကွက်အမှတ်(၅၃၊ ၅၄၊ ၅၅၊ ၅၆)တွင် ဂျူကြိတ်ခွဲထုတ်လုပ်ခြင်းလုပ်ငန်း ဆောင်ရွက်ခွင့်ပြု  
ပါရန် တင်ပြလာခြင်းအပေါ် သဘောထားမှတ်ချက်ပြန်ကြားပေးပါရန် ရည်ညွှန်းချက်ပါစာဖြင့်  
အကြောင်းကြားလာပါသည်။

၂။ အဆိုပါကုမ္ပဏီမှ ဆောင်ရွက်မည့်လုပ်ငန်းများနှင့်ပတ်သက်၍ အောက်ပါအတိုင်း စိစစ်  
တွေ့ရှိရပါသည်-

- (က) ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံပြီး ဂျူကြိတ်ခွဲထုတ်လုပ်ဖြန့်ဖြူးရောင်းချခြင်း  
လုပ်ငန်း ဆောင်ရွက်မည်ဖြစ်ပါသည်။
- (ခ) လျှပ်စစ်သွယ်တန်းအသုံးပြုမှုကို လျှပ်စစ်ဥပဒေနှင့်အညီ အသုံးမပြုမီ စစ်ဆေး  
ဆောင်ရွက်ရန် လိုအပ်ပါသည်။
- (ဂ) ပတ်ဝန်းကျင်ညစ်ညမ်းမှုမဖြစ်ပေါ်စေရေးအတွက် ပတ်ဝန်းကျင်ထိန်းသိမ်းရေး  
ဦးစီးဌာန၏ စိစစ်ချက်ဖြင့် စနစ်တကျ ဆောင်ရွက်ရန်လိုအပ်ပါသည်။
- (ဃ) ပုဂ္ဂလိကစက်မှုလုပ်ငန်းဥပဒေနှင့်အညီ စက်မှုမှတ်ပုံတင်ဆောင်ရွက်ရန် လိုအပ်  
ပါသည်။
- (င) အစားအသောက်နှင့်ဆေးဝါးကွပ်ကဲရေးဦးစီးဌာနမှ ပြဌာန်းထားသော ဥပဒေ၊  
အမိန့်နှင့်ညွှန်ကြားချက်များအား လိုက်နာဆောင်ရွက်ရန် လိုအပ်ပါသည်။
- (စ) ကုန်ကြမ်းသုံးစွဲမှုနှင့် ကုန်ချောထုတ်လုပ်မှု ညီညွတ်မှု ရှိပါသည်။

- (ဆ) ဂျူကုန်ကြမ်းအားလုံးအား ပြည်ပမှ တင်သွင်းမည်ဟုဖော်ပြထားသဖြင့် ပြည်တွင်း ခွဲ ဝယ်ယူရရှိနိုင်သည့် ပမာဏအား ပြည်တွင်းမှ ဝယ်ယူကြိတ်ခွဲသင့်ပါသည်။
- (ဇ) ပြည်တွင်း ဂျူစိုက်တောင်သူများအတွက် ခေတ်မီစိုက်ပျိုးနည်းပညာများနှင့်မျိုး ကောင်းမျိုးသန့်များရရှိနိုင်ရန်လည်း ရေရှည်တွင် အစီအမံများ ချမှတ်ဆောင် ရွက်သင့်ပါသည်။
- (ဈ) Green Land International Limited. မှ ဆောင်ရွက်မည့် ဂျူကြိတ်ခွဲထုတ် လုပ်ငန်းလုပ်ငန်းသည် Lluvia Limited. နှင့် တည်နေရာသာ ကွာခြားပြီး ဒါရိုက်တာအဖွဲ့ဝင်များတူညီနေခြင်း၊ လုပ်ငန်းတူညီနေခြင်းတို့ကြောင့် ကုမ္ပဏီ အမည်(၂)ခုဖြင့် ဆောင်ရွက်ရန် တင်ပြထားခြင်းအား သင့်/မသင့် ပြန်လည်စိစစ် သင့်ပါသည်။
- (ည) Green Land International Limited. နှင့် Lluvia Limited. ဖက်စပ် ကုမ္ပဏီ(၂)ခုမှ ထုတ်လုပ်မည့်ကုန်ပစ္စည်းများအား မည်သည့်ကုန်အမှတ်တံဆိပ် ဖြင့် ဈေးကွက်အတွင်း ဖြန့်ဖြူးရောင်းချမည်ကို စိစစ်သင့်ပါသည်။
- (ဋ) စက်ပစ္စည်းများစာရင်း တင်ပြထားခြင်းမရှိသဖြင့် စက်အင်အားနှင့် ကုန်ထုတ် လုပ်မှု ညီညွတ်မှု ရှိ/မရှိ စိစစ်နိုင်ရန်အတွက် အဓိကသုံးစွဲမည့် စက်ပစ္စည်းများ အား Capacity နှင့်တကွ ပြန်လည်တင်ပြရန် လိုအပ်ပါသည်။

၃။ သို့ပါ၍ Green Land International Limited. မှ ဂျူကြိတ်ခွဲထုတ်လုပ်ဖြန့်ဖြူး ရောင်းချခြင်းလုပ်ငန်း ဆောင်ရွက်ရာတွင် အထက်ပါလိုအပ်ချက်များအား ဖြည့်ဆည်းဆောင်ရွက် ပြီး နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဥပဒေ၊ ပုဂ္ဂလိကစက်မှုလုပ်ငန်းဥပဒေနှင့် တည်ဆဲဥပဒေလုပ်ထုံးလုပ် နည်းများနှင့်ညီညွတ်ပါက ဤဝန်ကြီးဌာနအနေဖြင့် ကန့်ကွက်ရန် မရှိပါကြောင်း ပြန်ကြားအပ် ပါသည်။

  
ပြည်ထောင်စုဝန်ကြီး(ကိုယ်စား)  
(မိုးဆွေ၊ ဒုတိယရုံးအဖွဲ့မှူး)

မိတ္တူကို

စက်မှုကြီးကြပ်ရေးနှင့်စစ်ဆေးရေးဦးစီးဌာန  
ဆေးဝါးနှင့်စားသောက်ကုန်လုပ်ငန်း





ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်  
မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်  
ရုံးအမှတ်(၃၂)၊ ဝန်ပြည်တော်

တယ်လီဖုန်း-၀၆၇-၄၀၆၂၁၄၊ ၄၀၆၁၇၄  
ဖက်(၀)-၆၇-၄၀၆၂၀၈

စာအမှတ်၊ ရက - ၇(ခ)/မ-၇၇၀/၂၀၁၃ (၉၇၈၂.၃၁)  
ရက်စွဲ၊ ၂၀၁၃ ခုနှစ် ဩဂုတ်လ ၂၆ ရက်

သို့

မန်နေဂျင်းဒါရိုက်တာ  
Green Land Food Industries Ltd.

အကြောင်းအရာ။ စီးပွားဖြစ် စတင်ဆောင်ရွက်သည့်နေ့အား အတည်ပြုကြောင်း အကြောင်းကြားခြင်း

ရည်ညွှန်းချက်။ Green Land Food Industries Ltd. ၏ ၂၁-၈-၂၀၁၃ ရက်စွဲပါစာ

၁။ အထက်အကြောင်းအရာပါ ကိစ္စ နှင့် စပ်လျဉ်း၍ Green Land Food Industries Ltd. မှ မြန်မာနိုင်ငံသားများ ရင်းနှီးမြှုပ်နှံမှုဥပဒေအရ ကျွဲကြိတ်ခွဲထုတ်လုပ်ခြင်းကို ၂-၈-၂၀၁၃ ရက်နေ့တွင် စတင်ဆောင်ရွက်နေပြီဖြစ်၍၊ အဆိုပါနေ့ရက်အား စီးပွားဖြစ် စတင်သည့်နေ့အဖြစ် သတ်မှတ်ပေးပါရန်တင်ပြခြင်းအား ကော်မရှင် မှ အတည်ပြုကြောင်းအကြောင်းကြားပါသည်။

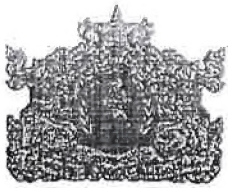
၂။ အဆိုပါ ကုမ္ပဏီအား မြန်မာနိုင်ငံသားများ ရင်းနှီးမြှုပ်နှံမှုဥပဒေ ပုဒ်မ ၂၀ (က) အရ စီးပွားဖြစ် စတင်သည့်နေ့မှ စတင်ပြီး ဝင်ငွေခွန် ကင်းလွတ်ခွင့် (၅)နှစ် ခံစားခွင့် ပြုပါသဖြင့် သက်ဆိုင်ရာဌာနများနှင့် ဆက်သွယ်ဆောင်ရွက်ရန် ဖြစ်ပါသည်။

၃။ ရင်းနှီးမြှုပ်နှံသူသည် မြန်မာနိုင်ငံသားများရင်းနှီးမြှုပ်နှံမှု ဥပဒေပုဒ်မ ၂၀(ဈ)ပါကင်းလွတ်ခွင့်သို့မဟုတ် သက်သာခွင့် ခံစားနိုင်ရန် ကော်မရှင်သို့ တင်ပြလျှောက်ထားရန်ဖြစ်ပါသည်။

ဖြန့်ဝေခြင်း

ဥက္ကဋ္ဌ(ကိုယ်စား)  
(အောင်နိုင်ဦး၊ ညွှန်ကြားရေးမှူးချုပ်)

ပြည်ထောင်စုဝန်ကြီးရုံး၊ ဘဏ္ဍာရေးဝန်ကြီးဌာန  
ပြည်ထောင်စုဝန်ကြီးရုံး၊ စီးပွားရေးနှင့်ကူးသန်းရောင်းဝယ်ရေးဝန်ကြီးဌာန  
ညွှန်ကြားရေးမှူးချုပ်၊ ကုန်သွယ်ရေးညွှန်ကြားမှုဦးစီးဌာန  
ညွှန်ကြားရေးမှူးချုပ်၊ ကူးသန်းရောင်းဝယ်ရေးနှင့် စားသုံးသူရေးရာဦးစီးဌာန  
ညွှန်ကြားရေးမှူးချုပ်၊ အကောက်ခွန်ဦးစီးဌာန



ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ  
ကျန်းမာရေးဝန်ကြီးဌာန  
ဝန်ကြီးရုံး

စာအမှတ်၊ ၁၃မခ(က)၂၀၁၅(၁၀၆၀)/၅၃၇၈  
ရက်စွဲ၊ ၂၀၁၅ ခုနှစ်၊ မတ်လ( ၂၀ )ရက်

သို့

မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်

အကြောင်းအရာ။ သဘောထားမှတ်ချက် ညှိနှိုင်းပြန်ကြားခြင်း။

ရည်ညွှန်းချက် ။ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ (၂၃-၂-၂၀၁၅)ရက်စွဲပါစာအမှတ်၊ ရက-၂/  
န-၁၁၈/၂၀၁၅(၁၄၁)။

၁။ အထက်အကြောင်းအရာနှင့်ပတ်သက်၍ မြန်မာနိုင်ငံ Diamond Star Company Limited မှ (၈၅%)နှင့် ဂျပန်နိုင်ငံ MC Food Holdings Asia Pte.Ltd မှ (၁၅%) အစုရှယ်ယာများ ထည့်ဝင်ကာ နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဥပဒေအရ ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် မြန်မာနိုင်ငံတွင် Green Land International Limited တည်ထောင်၍ ရန်ကုန်တိုင်းဒေသကြီး၊ ဒဂုံမြို့သစ်အရှေ့ပိုင်းမြို့နယ်၊ စက်မှုမြို့၊ မြေတိုင်းရပ်ကွက်အမှတ် ၁၁၃၊ မြေကွက်အမှတ် (၅၃၊ ၅၄၊ ၅၅၊ ၅၆) ရှိ စုစုပေါင်းမြေ ၉.၃၆၁ ဧကနှင့် ယင်းမြေပေါ်ရှိ အဆောက်အဦတို့ကိုငှားရမ်း၍ ဂျူကြိတ်ခွဲ ထုတ်လုပ်ခြင်းလုပ်ငန်းအား နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဥပဒေအရ ဆောင်ရွက်ခွင့်ပြုပါရန် တင်ပြခဲ့ပါသဖြင့် အဆိုပြုလုပ်ငန်းဆောင်ရွက်ခြင်းနှင့်စပ်လျဉ်း၍ သဘောထားမှတ်ချက်အား ပြန်ကြားပေးပါရန် ရည်ညွှန်းချက်ပါစာဖြင့် အကြောင်းကြားခဲ့ပါသည်။

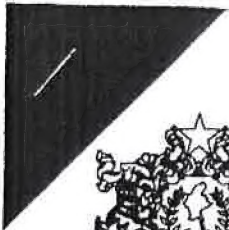
၂။ သို့ဖြစ်ပါ၍ ကျန်းမာရေးဝန်ကြီးဌာန၊ အစားအသောက်နှင့် ဆေးဝါးကွပ်ကဲရေးဦးစီးဌာနမှ အဆိုပြုလုပ်ငန်းဆောင်ရွက်ခြင်းနှင့်စပ်လျဉ်း၍ စိစစ်ချက်အရ ဆောင်ရွက်ခွင့်ပြုသင့်ကြောင်း သဘောထားမှတ်ချက် ညှိနှိုင်းပြန်ကြားအပ်ပါသည်။

ပြည်ထောင်စုဝန်ကြီး(ကိုယ်စား)

(စိန်ဝင်း၊ ရုံးအဖွဲ့မှူး)

မိတ္တူကို -

- ညွှန်ကြားရေးမှူးချုပ်၊ အစားအသောက်နှင့်ဆေးဝါးကွပ်ကဲရေးဦးစီးဌာန



ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ  
ပတ်ဝန်းကျင်ထိန်းသိမ်းရေးနှင့်သစ်တောရေးရာဝန်ကြီးဌာန  
ပြည်ထောင်စုဝန်ကြီးရုံး

စာအမှတ် ၂/၂၂၀(ခ)(၆)/(၂၇၉၀ /၂၀၁၅)  
ရက်စွဲ ၂၀၁၅ခုနှစ်၊မတ်လ ၁၁ ရက်

သို့

မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်

အကြောင်းအရာ။ သဘောထားမှတ်ချက်ပြန်ကြားခြင်း

ရည်ညွှန်းချက်။ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ ၂၃-၂-၂၀၁၅ ရက်စွဲပါ စာအမှတ်၊  
ရက-၂/န- ၁၁၈/၂၀၁၅(၁၄၀)

၁။ အကြောင်းအရာပါ ကိစ္စနှင့်ပတ်သက်၍ မြန်မာနိုင်ငံ ၊ Diamond Star Company Limited မှ (၈၅%) နှင့် ဂျပန်နိုင်ငံ MC Food Holdings Asia Pte Limited မှ (၁၅%) အစုရှယ်ယာများထည့်ဝင်ကာ ဖက်စပ်နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှုဖြင့် မြန်မာနိုင်ငံတွင် Green Land International Limited တည်ထောင်၍ ရန်ကုန်တိုင်းဒေသကြီး၊ ဒဂုံမြို့သစ်အရှေ့ပိုင်း မြို့နယ်၊ စက်မှုမြို့၊ မြေတိုင်းရပ်ကွက် အမှတ်(၁၁၃)၊ မြေကွက်အမှတ် (၅၃၊ ၅၄၊ ၅၅၊ ၅၆) ရှိ စုစုပေါင်းမြေ (၉.၃၆၁)ဧကနှင့် ယင်းမြေပေါ်ရှိ အဆောက်အဦတို့ကိုငှားရမ်း၍ ဂျူကြိတ်ခွဲ ထုတ်လုပ်ခြင်း လုပ်ငန်းအား ဆောင်ရွက်ခွင့်ပြုပါရန် ကိစ္စနှင့်ပတ်သက်၍ စိစစ်ပြီး ဌာနဆိုင်ရာ သဘောထားမှတ်ချက်ကို ပြန်ကြားအပ်ပါသည်။

၂။ ပူးတွဲပေးပို့လာသည့် အဆိုပြုလွှာတွင် ရင်းနှီးမြှုပ်နှံလိုသူ၏အဆိုပြုချက်၊ ရင်းနှီးမြှုပ်နှံမှု ကာလမှာ (၄၅)နှစ်ဖြစ်ကြောင်း ၊ ဘဏ္ဍာရေးနှင့်ပတ်သက်၍ တွက်ချက်ထားမှုများ ၊ ကုန်ကြမ်း ပစ္စည်းများ အနေဖြင့် ဂျုံစေ့ (၁၁၅,၂၀၀)တန် မှ (၇၂၀,၀၀၀) တန် ၊ ထုတ်ပိုးပစ္စည်းအနေဖြင့် (၂,၃၀၄,၀၀၀)အိတ်မှ (၁၄,၄၀၀,၀၀၀)အိတ် နှစ်အလိုက် တိုးမြှင့်သုံးစွဲမည်ဖြစ်ကြောင်း၊ ထွက်ကုန် ပစ္စည်းများအနေဖြင့် ဂျုံမှုန့်(၈၀,၆၄၀)တန်မှ(၅၀၄,၀၀၀)တန်၊ ဖွဲနု (၃၁,၁၀၄)တန်မှ(၁၉၄,၄၀၀) တန်၊ စွန့်ပစ်ပစ္စည်း (၃,၄၅၆) တန်မှ (၂၁,၆၀၀)တန် နှစ်အလိုက်တိုးမြှင့်ထွက်ရှိမည်ဖြစ်ကြောင်း ဖော်ပြထားသော်လည်း ထုတ်လုပ်မှုနည်းစဉ် နှင့် ထွက်ရှိလာမည့် စွန့်ပစ်ပစ္စည်းများအတွက် စီမံခန့်ခွဲမှု အစီအစဉ်များ ထည့်သွင်းဖော်ပြထားခြင်း မရှိကြောင်း စိစစ်တွေ့ရှိရပါသည်။

၃။ အဆိုပြုလုပ်ငန်း ဆောင်ရွက်ရာတွင် ကုန်ကြမ်းအဖြစ်အသုံးပြုမည့် ဂျုံစေ့များအား စနစ်တကျ သန့်ရှင်းစွာ သိုလှောင်ထားရှိမှုမရှိပါက မှိုများ၊ ဘက်တီးရီးယားများနှင့် ဂိုးမွှားများ ဝင်ရောက်နိုင်သဖြင့် စားသုံးသူတို့၏ ကျန်းမာရေးအား ထိခိုက်စေနိုင်ခြင်း၊ အသုံးပြုမည့် ကုန်ကြမ်း ပစ္စည်းများ နှင့် ထုတ်ပိုးရာတွင် အသုံးပြုမည့် အိတ်များမှ ထွက်ရှိလာမည့်စွန့်ပစ် ပစ္စည်းများအား စနစ်တကျ စီမံခန့်ခွဲခြင်းမရှိပါက ပတ်ဝန်းကျင်ညစ်ညမ်းမှု ဖြစ်စေနိုင်ခြင်း၊ ကြိတ်ခွဲရာမှထွက်ရှိလာမည့် အမှုန်အမွှားများအား စနစ်တကျ သန့်စင်ထိန်းချုပ်မှုမရှိပါက ပတ်ဝန်းကျင်နှင့်လုပ်သားများကျန်းမာရေး ထိခိုက်စေနိုင်ခြင်း ၊ စက်ရုံလည်ပတ်ရာမှ ထွက်ရှိ လာမည့်အသံများအားလျော့ချရန် ဆူညံသံထိန်းချုပ်မည့်နည်းစနစ် ထည့်သွင်း ဆောင်ရွက်ခြင်း



မရှိပါက အသံညစ်ညမ်းမှုဖြစ်စေနိုင်ခြင်း၊ ဝန်ထမ်းအိမ်ယာများမှထွက်ရှိလာမည့် စွန့်ပစ်ပစ္စည်း နှင့်စွန့်ပစ် အရည်များကြောင့် ပတ်ဝန်းကျင် ညစ်ညမ်းမှုဖြစ်စေနိုင်ခြင်းစသော ပတ်ဝန်းကျင် ထိခိုက်မှုပြဿနာများ ဖြစ်ပေါ်စေနိုင်ကြောင်း စိစစ်တွေ့ရှိ ရပါသည်။

၄။ သို့ဖြစ်ပါ၍ မြန်မာနိုင်ငံ ၊ Diamond Star Company Limited မှ (၈၅%) နှင့် ဂျပန်နိုင်ငံ MC Food Holdings Asia Pte Limited မှ (၁၅%) အစုရှယ်ယာများ ထည့်ဝင်ကာ ဖက်စပ်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် မြန်မာနိုင်ငံတွင် Green Land International Limited တည်ထောင်၍ ရန်ကုန်တိုင်းဒေသကြီး ၊ ဒဂုံမြို့သစ်အရှေ့ပိုင်းမြို့နယ်၊ စက်မှုမြို့၊ မြေတိုင်းရပ်ကွက် အမှတ်(၁၁၃) ၊ မြေကွက်အမှတ် (၅၃၊ ၅၄၊ ၅၅၊ ၅၆) ရှိ စုစုပေါင်းမြေ (၉.၃၆၁)ဧကနှင့် ယင်းမြေပေါ်ရှိ အဆောက်အဦတို့ကို ငှားရမ်း၍ ဂျူကြိတ်ခွဲ ထုတ်လုပ်ခြင်း လုပ်ငန်းအား ဆောင်ရွက်ခွင့်ပြုပါရန် ကိစ္စနှင့်ပတ်သက်၍ အဆိုပြုတင်ပြလာခြင်း နှင့်ပတ်သက်၍ အောက်ပါအတိုင်း ဆောင်ရွက်ရန် လိုအပ်မည်ဖြစ်ပါကြောင်း သဘောထားမှတ်ချက် ပြန်ကြား အပ်ပါသည်-

- (က) ကုန်ကြမ်းအဖြစ်အသုံးပြုမည့် ဂျူစေ့များအား စနစ်တကျ သန့်ရှင်းစွာ သိုလှောင် ထားရှိရန် နှင့် လုပ်ငန်းလည်ပတ်စဉ် ကာလအတွင်း ထွက်ရှိလာမည့် စွန့်ပစ် ပစ္စည်းများအတွက် စွန့်ပစ်ပစ္စည်းစီမံခန့်ခွဲမှု အစီအမံများ ၊ ပြန်လည်သုံးစွဲမည့် စီမံချက်များ ရေးဆွဲဆောင်ရွက်ရန်၊
- (ခ) အမှုန်အမွှား ထိန်းချုပ်စနစ် ထည့်သွင်းဆောင်ရွက်ရန် နှင့် လုပ်သားများ လုပ်ငန်းခွင် လုံခြုံစိတ်ချမှုရှိစေရေး လုပ်ငန်းခွင်လုံခြုံရေးပစ္စည်းများ တတ်ဆင် အသုံးပြုရန်၊
- (ဂ) ဝန်ထမ်းအိမ်ယာများမှ ထွက်ရှိလာမည့် စွန့်ပစ်ရေနှင့် စွန့်ပစ်ပစ္စည်းများကြောင့် ပတ်ဝန်းကျင် ညစ်ညမ်းမှု မရှိစေရေးအတွက် ကောင်းမွန်သော စွန့်ပစ်အရည် သန့်စင်စနစ် ထားရှိရန် နှင့် စွန့်ပစ်အရည် / ပစ္စည်းစီမံခန့်ခွဲမှု အစီအမံများ၊ စီမံချက်များ ရေးဆွဲဆောင်ရွက်ရန်၊
- (ဃ) ပတ်ဝန်းကျင်နှင့် လူမှုရေးထိခိုက်မှုမရှိစေရေး (သို့မဟုတ်) ထိခိုက်မှု အနည်းဆုံး ဖြစ်စေရေး တို့အတွက် ပတ်ဝန်းကျင်ထိခိုက်မှုဆန်းစစ်ခြင်း (Environmental Impact Assessment-EIA) ဆောင်ရွက်ရန်၊
- (င) ဆောင်ရွက်ရရှိသည့် အစီရင်ခံစာအရ စွန့်ပစ်ပစ္စည်းများအား စနစ်တကျ စွန့်ပစ် မည့် အစီအစဉ်များ ပါဝင်သည့် စွန့်ပစ်ပစ္စည်း စီမံခန့်ခွဲမှုအစီအစဉ်၊ စောင့်ကြည့် လေ့လာမည့် အစီအစဉ်၊ ပတ်ဝန်းကျင် ထိခိုက်မှု လျော့ပါးရေး ဆောင်ရွက်မည့် လုပ်ငန်းများအတွက် သုံးစွဲမည့်ရန်ပုံငွေ စသည်တို့ ပါဝင်သည့် ပတ်ဝန်းကျင် ဆိုင်ရာ စီမံခန့်ခွဲမှုအစီအစဉ် (Environmental Management Plan - EMP) ရေးဆွဲတင်ပြရန်နှင့် EMP စီမံချက်တွင်ပါရှိသည့်အတိုင်း အကောင်အထည်ဖော် ဆောင်ရွက်ရန်၊



- (စ) ပြဋ္ဌာန်းထားသည့် ပတ်ဝန်းကျင်ထိန်းသိမ်းရေးဥပဒေ ၊ နည်းဥပဒေ၊ လုပ်ထုံးလုပ်နည်းများ၊ ညွှန်ကြားချက်များ၊ စံချိန်စံညွှန်းများနှင့်အညီ လိုက်နာကျင့်သုံးအကောင်အထည်ဖော်ဆောင်ရွက်သွားရန်၊
- (ဆ) သက်ဆိုင်ရာ တိုင်းဒေသကြီးအစိုးရအဖွဲ့ နှင့် ဒေသခံပြည်သူများ၏ ဆန္ဒနှင့်သဘောထားများ ရယူဆောင်ရွက်ရန်။

၂၇/၃

ပြည်ထောင်စုဝန်ကြီး(ကိုယ်စား)  
(မျိုးညွန့် ၊ ရုံး အဖွဲ့ မှူး)

မိတ္တူ -ညွှန်ကြားရေးမှူးချုပ် ၊ ရင်းနှီးမြှုပ်နှံမှုနှင့်ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန  
-ညွှန်ကြားရေးမှူးချုပ် ၊ ပတ်ဝန်းကျင်ထိန်းသိမ်းရေးဦးစီးဌာန  
-ညွှန်ကြားရေးမှူးချုပ် ၊ သစ်တောဦးစီးဌာန

Confidential

Attachment (    )

THE REPUBLIC OF UNION OF MYANMAR  
FOREIGN INVESTMENT

**PROPOSAL**

FOR

**Green Land International Limited**

MANUFACTURING & DISTRIBUTION

WHEAT FLOUR

Confidential

Date: 16 March 2015

Chairman  
Myanmar Investment Commission  
Yangon Region  
The Republic of Union of Myanmar

Subject: **Follow Up from PAT Meeting on 19<sup>th</sup> Feb 2015**


Reference No. YaKa – 2/Na – 118/2015 (133) dated 19<sup>th</sup> Feb 2015

In response to the requests for amendments and additional information arising from the PAT meeting held on 19<sup>th</sup> Feb 2015, we hereby submit the attached list of documents.

1. Proposal Form 1
2. Cover letter for the proposal with Annex
  - (a) Annex 1 - Share Holding Structure (Annex 1)
  - (b) Annex 2 – JV Agreement and Shareholder Agreement
  - (c) Annex 4 – M&AA
  - (d) Annex 5 – Credit Line Agreement (Master Loan Agreement)
  - (e) Annex 8 – Individual loan agreement for the proposal
  - (f) Annex 9 – Request letter for Exemption and Relief
  - (g) Annex 10c – Lease Agreement.

If you need further information, please do not hesitate to contact us. Thank you in advance for your kind cooperation on this matter.

Yours faithfully,

  
U Ko Ko Gyi @ U Soe Naing  
Managing Director  
Lluvia Limited

# LLUVIA LIMITED.

LLUVIA LIMITED  
(Incorporated in the Republic of the Union of Myanmar)

Dated 16th March 2015

The Chairman  
Myanmar Investment Commission  
Nay Pyi Taw  
The Republic of the Union of Myanmar

Dear Sirs

**MIC APPLICATIONS REFERENCE NUMBERS - L – 001(2015), L – 002(2015), L – 003(2015)**  
**APPLICATIONS TO MAKE INVESTMENT UNDER THE REPUBLIC OF THE UNION OF MYANMAR**  
**FOREIGN INVESTMENT LAW IN THE FORM OF JOINT VENTURE BY DIAMOND STAR COMPANY**  
**LIMITED AS CITIZEN INVESTOR AND MC FOOD HOLDINGS ASIA PTE LTD AS FOREIGN**  
**INVESTOR**

## A. INTRODUCTION

1. We, Diamond Star Company Limited (“**DS**”) as citizen investor, together with MC Food Holdings Asia Pte. Ltd. (“**MCFH**”) (a subsidiary of Mitsubishi Corporation based in Japan) as foreign investor, have submitted to the Myanmar Investment Commission (“**MIC**”) the investment proposals (“**Proposals**”) described below for three separate investment permits (“**MIC Permits**”):

	Proposed Joint Venture Company	Brief Description of Proposal	Foreign Capital (Loan) Described in Proposal
Proposal 1	Lluvia Limited	Wheat manufacturing to be conducted from No. 50, Quarter (113), East Dagon Industrial Zone, East Dagon Township, Yangon, The Republic of the Union of Myanmar.	US\$7M
Proposal 2	Lluvia Limited	Beverage manufacturing (Instant Coffee, Instant Tea, Milk Power, Cereal etc) to be conducted from No. 108A/108B, Part (3), Industrial Zone, Hlaingtharyar Township, Yangon, Myanmar.	US\$13M
Proposal 3	Green Land International Limited	Wheat manufacturing to be conducted from No. 53 / 54 / 55 / 56, Quarter (113), East Dagon Industrial Zone, East Dagon Township, Yangon, The Republic of the Union of Myanmar	US\$10M

2. The existing shareholders of Lluvia Limited (“**Lluvia**”) are (i) U Ko Ko Gyi @ U Soe Naing (the registered holder of 1 shares) and (ii) DS (the registered holder of 1,000,999 shares). Lluvia is therefore presently a wholly Myanmar citizen owned company.

No. 126/A, Kabaraye Pagoda Road, Sayarsay Quarter, Bahan Township, Yangon, Myanmar.

Ph : 01 527882, 501431 Fax : 544330

No. 9 (C2), Yawmigny Street, Dagon Township, Yangon, Myanmar. Ph/Fax : 3/2024, 3/2025, 3/2809

A member of CDSG: **Capital Diamond Star Group**



3. Green Land International Limited ("GLI"), on the other hand, is a wholly owned subsidiary company of Lluvia. Lluvia holds all (but one) of the shares in GLI and DS holds the only one remaining share in the Company. For purposes of this letter, GLI will therefore be described as the wholly owned subsidiary of Lluvia. GLI is also presently a wholly Myanmar citizen owned company.
  4. Both Lluvia and GLI are currently the holders of investment permits issued under the Myanmar Citizens Investment Law
  5. The existing shareholder structure of Lluvia and GLI is illustrated in **Annex 1**
  6. We now seek the approval and the consent of, and recognition by, the MIC for the matters set out below
- B. REQUEST: Approval of the 15% Share Transfer for purposes of registration with the Directorate of Investment and Company Administration
1. The joint venture will be formed by MCFH purchasing 15% of the issued shares of Lluvia from DS, and DS selling 15% of the issued shares of Lluvia to MCFH ("**Share Transfer**") as stipulated in the Joint Venture Agreement and Shareholders' Agreement, a copy of which is annexed hereto as **Annex 2**.  
In addition to the Share Transfer, U Ko Ko Gyi @ U Soe Naing will also, concurrently with the Share Transfer, transfer the 1 share currently held by him in Lluvia to DS. Upon such transfer, DS will hold 85% of the issued shares of Lluvia.
  2. Since GLI is a wholly owned subsidiary of Lluvia, DS (citizen investor) and MCFH (foreign investor) will therefore each be investing INDIRECTLY in GLI through shares held in Lluvia.
  3. Further to the transfers of shares described in the preceding paragraphs, DS will hold 85% of the issued shares of Lluvia, and MCFH will hold 15% of the issued shares of Lluvia. Lluvia holds all (but one) of the shares in GLI and DS holds the one remaining share in GLI. The resulting shareholding structure of Lluvia and GLI further to such transfers is illustrated in **Annex 1**.
  4. The scope of business of Lluvia and GLI as set forth in the drafts memorandum and articles of association annexed hereto as **Annex 3** for Lluvia and **Annex 4** for GLI are:
    - (a) the production and processing of food and beverage products in Myanmar;
    - (b) the marketing, sale and distribution of food and beverage products in Myanmar;  
and
    - (c) the activities and services which are ancillary or incidental to or which may be conveniently undertaken with the aforementioned businesses, including transportation, logistics, supply chain management, inventory management, warehousing, packing, brand, market and product development and promotion, corporate management services, and customer and after sales activities and services.

(collectively "**Investment Business**")

5. Lluvia's current businesses include wheat flour production in Yangon and Mandalay, beverage production in Yangon, and distribution throughout Myanmar. GLI's current businesses include wheat flour production in Yangon, and distribution throughout Myanmar.

C REQUEST: Approval that the foreign capital described in Proposals may be brought into Myanmar in the form of shareholders' loan

1. DS and MCFH have agreed that MCFH will make available a revolving credit loan facility for an aggregate principal amount of up to a total of US\$ 152,900,000. This credit line will be available for projects and businesses to be conducted by Lluvia. The parties set out below a brief description of the Shareholders' Loan Agreements entered into between MCFH, as a shareholder-lender, and Lluvia, as borrower.

- (a) Credit Line Agreement ("Master Loan Agreement") in respect of a revolving loan facility for an aggregate principal amount of up to a total of US\$ 152,900,000, a copy of which is annexed hereto as **Annex 5** and the salient terms of which are:

- (aa) Aggregate amount: US\$ 152,900,000.
- (bb) Conditions Precedent for the utilization of the loan are found in Schedule 1 of the Master Loan Agreement.
- (cc) Availability Period of the facility: The issue date of the Audited Financial Statements ("FS Issue Date") up to the date 4.5 years thereafter.
- (dd) Final Maturity Date: All loans shall be repaid by the date falling 5 years from the FS Issue Date.
- (ee) Interest rate: Effective rate of 5% per annum.
- (ff) Interest Payment Date: May 31 and November 30 of each calendar year.
- (gg) Guarantee: DS will provide a guarantee for 85% of all unpaid amounts owing by Lluvia to MCFH.

- (b) Proposal 1 Loan Agreement for a total principal amount of US\$7 million by way of shareholders' loan from MCFH, a copy of which is annexed hereto as **Annex 6**.

- (c) Proposal 2 Loan Agreement for a total principal amount of US\$13 million by way of shareholders' loan from MCFH, a copy of which is annexed hereto as **Annex 7**.

- (d) Proposal 3 Loan Agreement for a total principal amount of US\$10 million by way of shareholders' loan from MCFH, a copy of which is annexed hereto as **Annex 8**.

2. The Master Loan Agreement represents the entire principal sum that may be made available by MCFH for the entirety of the Investment Business, as described in Section B4 above (ie. US\$152,900,000), as and when required for the purposes of the expansion of the Investment Business. The Proposal 1 Loan Agreement, the Proposal 2 Loan Agreement and the Proposal 3 Loan Agreement, each specifies the amount agreed by the parties for a particular Proposal,

as carved out from the entire principal sum provided in the Master Loan Agreement. This amount is the "foreign capital" that will be brought in for the purposes of each Proposal, as tabled in Section A1. Future proposals will each have its own shareholders' loan agreement, incorporating future "carve outs" from the Master Loan Agreement.

- D. REQUEST: Approval for MCFH to be subsequently issued with shares which will give MCFH a further 15% of the issued share capital of Lluvia

Under the Shareholders' Agreement to be entered into by MCFH and DS in relation to Lluvia, MCFH is given an option to acquire a further 15% of the issued share capital of Lluvia ("**Option**"). MCFH is entitled (but not obliged) to exercise the Option at any time from the **FS** Issue Date and up to the date 4.5 years thereafter.

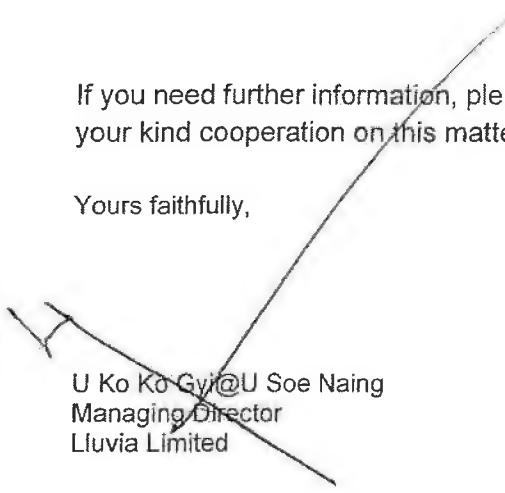
- E. REQUEST: Approval of the application for exemptions and reliefs stipulated in Chapter XII, Section 27 (a) to (k) of the Foreign Investment Law as particularized in Form (1) for Lluvia and GLI annexed hereto as **Annex 9**.

- F. LAND LEASE AGREEMENT:

The draft of Land Lease Agreement for land and building to be leased for the conduct of the respective businesses of Lluvia and GLI is annexed hereto as **Annex 10a to 10c**.

If you need further information, please do not hesitate to contact us. Thank you in advance for your kind cooperation on this matter.

Yours faithfully,

  
U Ko Ko Gyi @ U Soe Naing  
Managing Director  
Lluvia Limited

**LLUVIA LIMITED**  
(Incorporated in the Republic of the Union of Myanmar)

Reference No. L – 001 (2015)

Date: 16<sup>th</sup> March 2015

Chairman  
Myanmar Investment Commission  
Yangon Region  
The Republic of Union of Myanmar

Subject: **Application for exemption and reliefs in accordance with the Foreign Investment Law – GreenLand International Limited for Wheat Flour Manufacturing Business**

I do hereby as an investor/ promoter, apply for the exemptions and reliefs stipulated in Chapter XII, Section 27 (a) to (k) of the Foreign Investment Law (2012) according to Foreign Investment Rules:

Applied for the following exemptions and reliefs as per Chapter XII, section 27 (a) to (k) of the Foreign Investment Law: -

- (a) Income tax exemption for a period of five consecutive years including the year of commencement of commercial operations<sup>1</sup>;
- (b) Exemption or reliefs from income tax on profits of the business if they are maintained for re-investment in a reserve fund and re-invested therein within one year after the reserve is made<sup>2</sup>.
- (c) Right to deduct depreciation from the profit, after computing as the rate of deducting depreciation stipulated by the Union, in respect of machinery, equipment, building or other capital assets used in the business for the purpose of income tax assessment<sup>3</sup>.
- (d) If the goods produced by any manufacturing business are exported, relief from income tax up to 50 percent on the profits accrued from the said export<sup>4</sup>.

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<sup>1</sup> Exemption/relief as per Chapter XII, Section 27 (a) of the Foreign Investment Law

<sup>2</sup> Exemption/relief as per Chapter XII, Section 27 (b) of the Foreign Investment Law

<sup>3</sup> Exemption/relief as per Chapter XII, Section 27 (c) of the Foreign Investment Law

<sup>4</sup> Exemption/relief as per Chapter XII, Section 27 (d) of the Foreign Investment Law



- (e) Right to pay income tax on the income of foreigners at the rates applicable to the citizens residing within the Union<sup>5</sup>.
- (f) Right to deduct expenses from the assessable income, such expenses incurred in respect of research and development relating to the business which are actually required and are carried out within the Union<sup>6</sup>.
- (g) Right to carry forward and set-off the loss up to three consecutive years from the year the loss is actually sustained within two years following the enjoyment of exemption or relief from income tax as contained in sub-section (a), for each business<sup>7</sup>.
- (h) Exemption or relief from customs duty or other internal taxes or both on machinery, equipment, instruments, machinery components, spare parts and materials used in the business, which are imported as they are actually required for use during the period of construction of business<sup>8</sup>.
- (i) Exemption or relief from customs duty or other internal taxes or both on raw materials imported for production for the first three years after the completion of construction of business<sup>9</sup>.
- (j) If the volume of investment is increased with the approval of the Commission and the original investment business is expanded during the permitted period, exemption or relief from customs duty or other internal taxes or both on machinery, equipment, instruments, machinery components, spare parts and materials used in the business which are imported as they are actually required for use in the business expanded as such<sup>10</sup>.
- (k) Exemption or relief from commercial tax on the goods produced for export<sup>11</sup>.

We would be grateful if you would kindly approve our Company's application and advise us when such approval has been granted.

If you need further information, please do not hesitate to contact us. Thank you in advance for your kind cooperation on this matter.

Yours faithfully,

  
U Ko Ko Gyi@U Soe Naing  
Managing Director

<sup>5</sup> Exemption/relief as per Chapter XII, Section 27 (e) of the Foreign Investment Law

<sup>6</sup> Exemption/relief as per Chapter XII, Section 27 (f) of the Foreign Investment Law

<sup>7</sup> Exemption/relief as per Chapter XII, Section 27 (g) of the Foreign Investment Law

<sup>8</sup> Exemption/relief as per Chapter XII, Section 27 (h) of the Foreign Investment Law

<sup>9</sup> Exemption/relief as per Chapter XII, Section 27 (i) of the Foreign Investment Law

<sup>10</sup> Exemption/relief as per Chapter XII, Section 27 (j) of the Foreign Investment Law

<sup>11</sup> Exemption/relief as per Chapter XII, Section 27 (k) of the Foreign Investment Law

# Green Land International Ltd.

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## Employee Welfare

### Work Place Safety

Health and safety are the company's top consideration concerning the employees. The company will develop safety culture within its premises with the placement of signboards at the entrance of the factory showing safety statistics. We will conduct regular training and implement programs to foster awareness of occupational health and safety risks.

### Education to employee's Children

The company has a program to aid the children of the employees who are in needs for education.

### Allowances

Employees are entitled to meal allowance, telephone allowance and travel allowance. Employees are also entitled to bonus payment. Every year company will either hold annual dinner or will send for trips in appreciation of the employees.

### Training

Training and development have always been an integral aspect of continual investment in our human capital. To ensure that every employee has an equal opportunity at career development, staff training and development programs will be set up for every level.

Training program will include in house staff training, external seminars and workshops that upgrade technical or supervisory skills, managerial and leadership training.

### Medical Insurance

Other than the medical insurance from Social Security Board, the company is arranging medical insurance for employee to cover both medical and hospitalization.

### Entitlement of Leave

Other than 7 days causal leave and 10 days annual leave required by law, company will be introducing medical leave, marriage leave and compassionate leave.



U Ko Ko Gyi

Managing Director

Lluvia Limited

# Green Land International Ltd.

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## Environmental

### Wastewater Management System

No waste water system is necessary in the factory since the production process is mostly dry process. Black water is treated in underground septic tank and discharged to sewage line.

### Soil & groundwater contamination

There is very less possibility of contamination which is caused by the main production process in the factory regarding soil and groundwater since hazardous chemical is not used in the coffee products and most of the products lines are dry process with no wastewater produced.

### Chemical Handling & Storage

No chemical will be stored at the factory. For pest control, the company will entrust a pest control team every 3 months.

The following measure will be taken for pest control and protections from rodents.

- 1) Baits for rodents
- 2) Fogging with chemicals
- 3) Fumigation with chemicals

### Other waste management

Wastes are to be collected from external contractor, YCDC. Package wastes are combusted at an onsite incinerator and ashes are collected by external contractor.

Waste from dormitories and kitchen will be collected properly in waste receptacles and handed over to YCDC for final disposal at sanitary landfills.



U Ko Ko Gyi

Managing Director

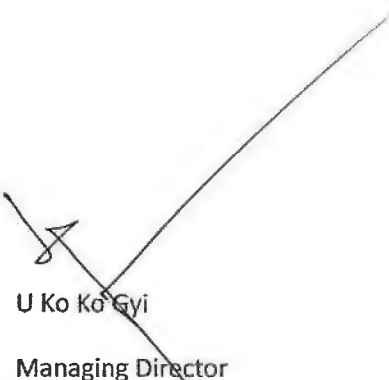
Lluvia Limited

# Green Land International Ltd.

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## Fire Safety Program

1. Fire hydrants are well placed all over the factory and fire extinguishers are in place in case of fire.
2. Trainings are held regularly and there are proper training records in place.
3. Alarm system will set up for the machines to detect operational malfunctions as well as an alarm system for fire alarm.
4. Emergency drill will be performed regularly.
5. In case of fire there are fire hydrants well distributed and for water supply a water trestle is in place.
6. Waste from the factory are also collected systematically and disposed properly for fire breakout.
7. Emergency exits are inside the plant and will make it visible.



U Ko Ko Gyi  
Managing Director  
Lluvia Limited

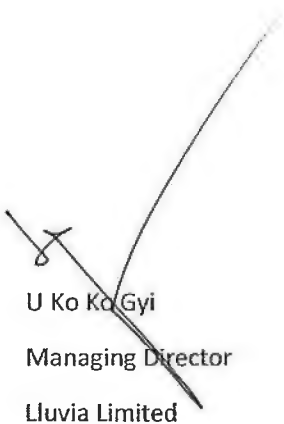


# Green Land International Ltd,

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## On Going and Planned CSR Activities

- The company has been involved in various Corporate Social Responsibilities especially Health Care, Education and Humanitarian Support.
- The company has set up health care foundation and have been opening clinics for public with free consultation as well as free medication.
- Milk powder program at school for children nutrition.
- The company has donated ambulances to the hospital which are in need and also have plan in the future for such donations.
- Schools and bridges are built around Myanmar and education fund has been provided to employees' family who are in need.
- Donation to Orphanage: The Company together with the employs will donate handsome amount of money, new clothes, toys etc to an orphanage. We will also be visiting the orphanages and spend quality time with the children there periodically.
- The company has plan to go hand in hand with JICA and help to improve the production yield of Wheat Grain.



U Ko Ko Gyi  
Managing Director  
Lluvia Limited

**EQM Environmental Quality Management Co. Ltd.**

သို့

မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်

သစ္စာလမ်း၊ ကံဘွဲ့

ရန်ကုန်မြို့



စာအမှတ် ၂၃၄/၂၀၁၅

ရက်စွဲ ၁၆ မတ်လ ၂၀၁၅

အကြောင်းအရာ။

■ Green Land International Limited မှ ဂျူ ကြိတ်ခွဲ ထုတ်လုပ်ခြင်း လုပ်ငန်းအတွက် ပတ်ဝန်းကျင် ထိန်းသိမ်းရေးလုပ်ငန်း ဆိုင်ရာအကဲဖြတ်စစ်ဆေးခြင်း (EIA) နှင့် ပတ်ဝန်းကျင် ထိန်းသိမ်းရေး စီမံခန့်ခွဲမှုအစီအစဉ် (EMP) များအတွက် EQM Co.,Ltd မှ လုပ်ကိုင်ဆောင်ရွက် နေပြီဖြစ်ကြောင်းတင်ပြခြင်း။

ရည်ညွှန်းချက်။

■ ပတ်ဝန်းကျင်ထိန်းသိမ်းရေး နှင့် သစ်တောရေးရာဝန်ကြီးဌာန ပြည်ထောင်စုဝန်ကြီး ရုံး ၏ ၁၁ . ၃ . ၂၀၀၅ ရက်စွဲ ပါ စာအမှတ် ၂/၂၂၀(ခ)(၆) (၁၇၉၀ / ၂၀၁၅)

အထက်အကြောင်းအရာပါ ကိစ္စနှင့် ပတ်သက်၍ Environmental Quality Management (EQM Co.,Ltd)သည် ဒဂုံမြို့သစ် အရှေ့ပိုင်းမြို့နယ် စက်မှုမြို့ မြေတိုင်း ရပ်ကွက် အမှတ်(၁၁၃)၊ မြေကွက်အမှတ် (၅၃ ၊ ၅၄ ၊ ၅၅ ၊ ၅၆ ) ရှိ မြေဧရိယာ (၉.၃၆၁ ဧက) ပေါ် တွင် Green Land International Limited မှ ဂျူ ကြိတ်ခွဲ ထုတ်လုပ်ခြင်း လုပ်ငန်းအတွက် ပတ်ဝန်းကျင် ထိန်းသိမ်းရေးလုပ်ငန်း ဆိုင်ရာအကဲဖြတ်စစ်ဆေးခြင်း (EIA) နှင့် ပတ်ဝန်းကျင် ထိန်းသိမ်းရေး စီမံခန့်ခွဲမှုအစီအစဉ် (EMP) တို့ကို ပတ်ဝန်းကျင် ထိန်းသိမ်းရေး နှင့် သစ်တောရေးရာဝန်ကြီးဌာန ပြည်ထောင်စုဝန်ကြီးရုံး ၏ ရည်ညွှန်းချက်ပါစာ နှင့် အညီ စတင် လုပ်ဆောင်နေပြီ ဖြစ်ကြောင်း တင်ပြအပ်ပါသည်။

(ဒေါက်တာဥမ္မာမောင်လှိုင်)

Managing Director /Environmental Consultant

Environmental Quality Management (EQM Co., Ltd)

No 233, Block 23, Sayee Pin Lane, Thuwunna, Thingungyun,  
Yangon, Myanmar Ph: (951) 560291, (951) 561417, (951) 562182,  
(959) 50 16606

E mail: ohnmarmay@gmail.com,contact@eqmmyanmar.com,

မိတ္တူကော် - Green Land International Limited

-ပတ်ဝန်းကျင်ထိန်းသိမ်းရေး ဂျီ.စီး.ဌာန

ပတ်ဝန်းကျင်ထိန်းသိမ်းရေး နှင့် သစ်တောရေးရာဝန်ကြီးဌာန

**PROPOSAL OF THE PROMOTER TO MAKE  
FOREIGN INVESTMENT IN THE  
REPUBLIC OF THE UNION OF MYANMAR**

**Proposal Form of Investor/Promoter for the investment to be made  
in the Republic of the Union of Myanmar**

To,

**Chairman  
Myanmar Investment Commission**

Reference No. L - 003 (2015)

Date: 2.02.2015

I do apply for the permission to make investment in the Republic of the Union of Myanmar in accordance with the Foreign Investment Law by furnishing the following particulars:-

**1. The Investor's or Promoter's: -**

- (a) Name: U KO KO GYI @ U SOE NAING
- (b) Father's Name: U SEIN MYINT  
ID No./National Registration Card No./Passport 12/KA TA TA (NAING)012243
- (c) No: \_\_\_\_\_
- (d) Citizenship: MYANMAR
- (e) Address:  
(i) Address in Myanmar NO.34, UNIVERSITY AVENUE ROAD, BANHAN TSP, YANGON.  
(ii) Residence abroad -  
Name of principle GREEN LAND INTERNATIONAL LIMITED
- (f) organization: \_\_\_\_\_
- (g) Type of business MANUFACTURING & DISTRIBUTION
- (h) Principle company's address: NO.126/A,KABARAYE PAGODA ROAD,BAHAN TSP,  
YANGON.

**2. If the investment business is formed under Joint Venture, partners': -**

- 2.1 (a) Name: MR SATOSHI YAHAGI
- (b) Father's Name: MR MIKIO YAHAGI
- (c) ID No./National Registration Card No./Passport TK 2936317  
No.: \_\_\_\_\_
- (d) Citizenship: JAPAN
- (e) Address:  
(i) Address in Myanmar \_\_\_\_\_  
(ii) Residence abroad 6-7-41,Miyazaki,Miyamae-ku, Kawasaki, Kanagawa,Japan.
- (f) Parent company MC Food Holdings Asia Pte Ltd
- (g) Type of business LIMITED PRIVATED COMPANY
- (h) Parent company's address: 1 Temasek Avenue, #19-00, Millenia Tower, Singapore  
(039192)

**Remark:** The following documents need to attach according to the above paragraph (1) and (2):-

- (1) Company registration certificate (copy);
- (2) National Registration Card (copy) and passport (copy);
- (3) Evidences about the business and financial conditions of the participants of the proposed investment business.

**3. Type of proposed investment business: -**

- (a) Manufacturing: Manufacturing & Distribution (Wheat Flour)
- (b) Service business related with manufacturing -  
the activities and services which are ancillary or incidental to or which may be conveniently undertaken with the aforementioned businesses, including transportation, logistics, supply chain management, inventory management, warehousing, packing, brand, market and product development and promotion, corporate management services, and customer and after sales activities and services.
- (c) Service
- (d) Others -

**4. Type of business organization to be formed: -**

- (a) One hundred percent
- (b) Joint Venture:  
(i) Foreigner and citizen Citizen (85%) & Foreigner (15%)  
(ii) Foreigner and Government department/organization
- (c) By contractual basis:  
(i) Foreigner and citizen  
(ii) Foreigner and Government department/organization

**Remarks:** The following information needs to attach for the above Paragraph (4):-

- (i) Share ratio for the authorized capital from abroad and local, names, citizenships, addresses and occupations of the directors;  
(ii) Joint Venture Agreement (Draft) and recommendation of the Union Attorney General Office if the investment is related with the State;  
(iii) Contract (Agreement) (Draft).

**5. Particulars relating to company incorporation: -**

- (a) Authorized Capital: Ks 100,000,000,000  
Type of Ordinary Share
- (b) Shares:
- (c) Number of Shares: 10,000,000 share (1 Share = 10,000ks)

**Remarks:** Memorandum of Association and Articles of Association of the Company shall be submitted with regard to above paragraph 5.

**6. Particulars relating to capital of the investment business: -**

	1 USD = 1000ks	USD
Amount/percentage of local capital to be		10,221,250.00
(a) contributed		
Amount/percentage of foreign capital to be		
(b) brought in		1,803,750.00
<b>Total</b>		<b>12,025,000.00</b>



(c) Annually or period of proposed capital to be brought in	2 years
(d) Last date of capital brought in	N/ A
(e) Proposed duration of investment	50 years (renewable for 2 terms of 10 years each)
Commencement date of	-
(f) construction	-
(g) Construction period	-

**7. Detail list of foreign capital to be brought in: -**

1 USD= 1000ks	<b>Foreign Currency (USD)</b>	<b>Equivalent Kyat (Kyat)</b>
(a) Foreign currency (Type and amount)		
(b) Machinery and equipment and value (to enclose detail list)		
(c) List of initial raw materials and value (to enclose detail list)		
(d) Value of licence, intellectual property, industrial design, trade mark, patent rights, etc.		
(e) Value of technical know-how		
(f) Others (shareholder loan from MCFH to the company under the credit line agreement (loan agreement)	1,803,750.00	
<b>Total</b>	<b>1,803,750.00</b>	

**Remark:** Foreign Capital will be injected in the form of loan.

**8. Details of local capital to be contributed: -**

1 USD = 1000ks	<b>USD</b>
(a) Amount (Cash – Local contribution)	525,000.00
(b) Value of machinery and equipment (Local Contribution)	1,500,000.00
(c) Rental rate for building/land	
(d) Cost of building construction	
(e) Value of furniture and assets (use from shareholder loan)	526,500.00
(f) Value of initial raw material requirement (use from shareholder loan)	3,168,000.00
(g) Others (Shareholder Loan – Cash)	4,501,750.00
<b>Total</b>	<b>10,221,250.00</b>

**Remarks:** Total shareholder loan is 8,196,250 for local company and utilized for initial raw, furniture and cash.

**9. Particulars about the investment business: -**

- (a) Investment location(s)/place: N0.53/54/55/56, Quarter (113), Industrial Zone, East Dagon Township  
Yangon, Myanmar.
- (b) Type and area requirement for land or land and building:
- (i) Location N0. 53/54/55/56, Quarter (113), Industrial Zone, East Dagon Township  
Yangon, Myanmar.
- (ii) Number of land/building and area Land total 9.361 Acres (37874.606)Sq/ft
- (iii) Owner of the land Pac Link Trading Limited.
- (aa) Name/company/department U Ko Ko Gyi @ U Soe Naing (MD)
- (bb) National Registration Card No. 12 / Ka Ta Ta ( Naing)012243
- (cc) Address N0.53/54/55/56, Quarter (113), Industrial Zone, East Dagon Township Yangon, Myanmar.
- (iv) Type of land Industrial Zone
- (v) Period of land lease contract 50 years (renewable for 2 terms of 10 years each)
- (vi) Lease period Fifty years From 2015 To (2065 ) year
- (vii) Lease rate Rental rate of annual square meter=USD-24, Total square meter = 37874.606, Rental cost per annual = USD- 908,990.544
- (aa) Land
- (bb) Building
- (viii) Ward
- (ix) Township East Dagon Township
- (x) Yangon
- State/Region
- (xi) Green Land International Ltd U Ko Ko Gyi @ U Soe Naing
- Leasee
- (aa) Name/Name of Company/ Department Green Land International Ltd
- (bb) Father's Name U Sein Myint
- (cc) Citizenship Myanmar
- (dd) ID No./Passport No. 12/Ka Ta Ta (Naing) 012243
- (ee) Residence Address N0.126/A, Kabaraye Pagoda Road, Bahan Township, Yangon.

**Remark:** Following particulars have to enclosed for above Para 9 (b)

- (i) to enclose land map, land ownership and ownership evidences;
- (ii) draft land lease agreement, recommendation from the Union Attorney General Office if the land is related to the State;
- (c) Requirement of building to be constructed;
- (i) Type/number of building
- (ii) Area
- (d) Product to be produced/Service Wheat Flour Manufacturing & Distribution

- (1) Name of product      Wheat Flour
- (2) Estimate amount to be produced      Attachment  
annually
- (3) Type of service      -
- (4) Estimate value of service annually      -

**Remark:** Detail list shall be enclosed with regard to the above para 9 (d).

- (e) Annual requirement of materials/raw materials      Attachment

**Remark:** According to the above para 9 (e) detail list of products in terms of type of products, quantity, value, technical specifications for the production shall be listed and enclosed.

- (f) Production system      Wheat Flour have been produced and distribute in Myanmar and for Oversea.
- (g) Technology      System of
- (h) sales      Local Market (70%) & Export (30%) for year 6
- Annual fuel      Diesel ( 15,000)Gal
- (i) requirement      (to prescribe type and quantity)
- Annual electricity      2,577,984 units
- (j) requirement      (to prescribe daily requirement, if any)
- Annual water      600,000 Gal
- (k) requirement      (to prescribe daily requirement, if any)

#### 10. Detail information about financial standing: -

- (a) Name/company's name: Green Land International Limited.  
ID No./National Registration Card No./Passport      2151 (2014-2015)
- (b) No.:
- (c) Bank Account No: G-396 (Myanmar Citizen Bank)

**Remark:** To enclose bank statement from resident country or annual audit report of the principle company with regard to the above para10.

#### 11. Number of personnel required for the proposed economic activity: -

- (a) Local personnel      (331) number      ( 100 ) %
- (b) Foreign experts and technicians      ( - ) number      ( - ) %  
(Engineer, QC, Buyer, Management, etc. based on the nature of business and required period)

**Remark:** As per para 11 the following information shall be enclosed: -

- (i) Number of personnel, occupation, salary, etc;
- (ii) Social security and welfare arrangements for personnel;
- (iii) family accompany with foreign employee.

**12. Particulars relating to economic justification: -**

	Foreign Currency	Equivalent Estimated Kyat
(a) Annual income	Please see	Attached ( 1 )
(b) Annual expenditure	Please see	Attached ( 2 )
(c) Annual net profit	Please see	Attached ( 3 )
(d) Yearly investments	Please see	Attached ( 4 )
(e) Recoupment period	Please see	Attached ( 5 )
(f) Others benefits (to enclose detail calculations)		

**13. Evaluation of environmental impact: -**

- (a) Organization for evaluation of environmental assessment;
- (b) Duration of the evaluation for environmental assessment;
- (c) Compensation programme for environmental damages;
- (d) Water purification system and waste water treatment system;
- (e) Waste management system;
- (f) System for storage of chemicals.

**14. Evaluation on social impact assessments: -**

- (a) Organization for evaluation of social impact assessment;
- (b) Duration of the evaluation for social impact assessment;
- (c) Corporate social responsibility programme.

Signature:

Name: U Ko Ko Gyi @ Soe Naing  
Managing Director

Designation: (LLuvia Limited)

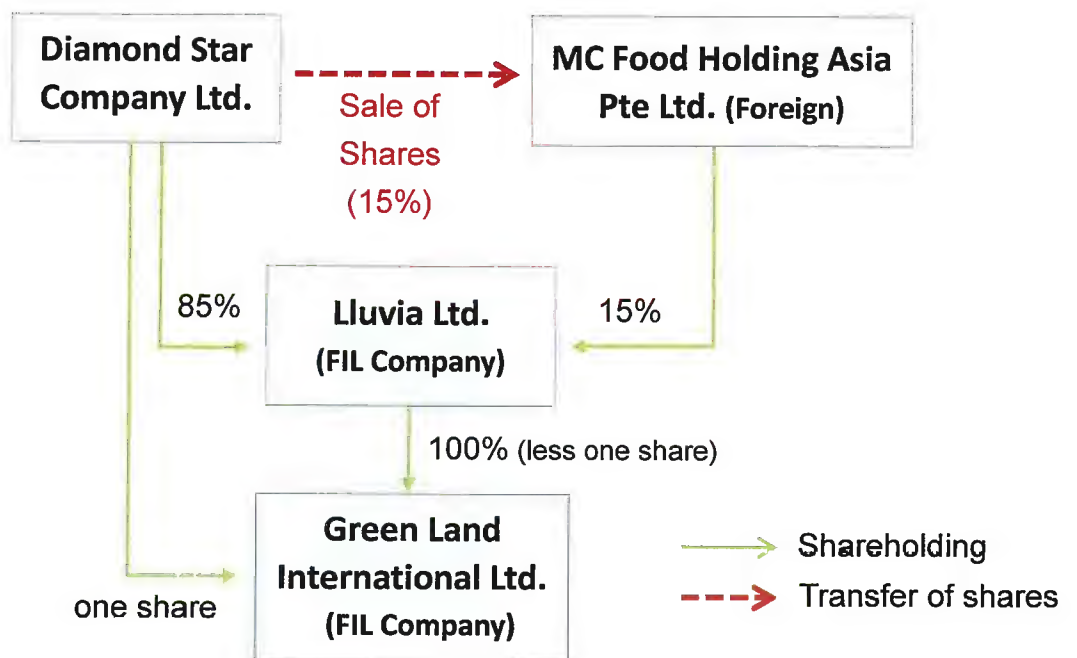
## GREEN LAND INTERNATIONAL LIMITED'S BOARD OF DIRECTORS LIST

Sr No	Name	Nationality, National Registration Card No	Usual Residential Address	Post
1	U KO KO GYI@ U SOE NAING	MYANMAR 12/KA TA TA (NAING) 012243	NO.34, UNIVERSITY AVENUE ROAD,BAHAN TOWNSHIP, YANGON.	MANAGING DIRECTOR
2	DAW MOE MOE	MYANMAR 9/MA YA MA (NAING) 026759	NO.34, UNIVERSITY AVENUE ROAD,BAHAN TOWNSHIP, YANGON.	DIRECTOR
3	MR SATOSHI YAHAGI	JAPANESE - TK2936317	6-7-41 MIYAZAKI,MIYAMAE-KU, KAWASAKI,KANAGAWA,JAPAN.	DIRECTOR

Current Structure  
(Pre Foreign Investment outlined in Section A)

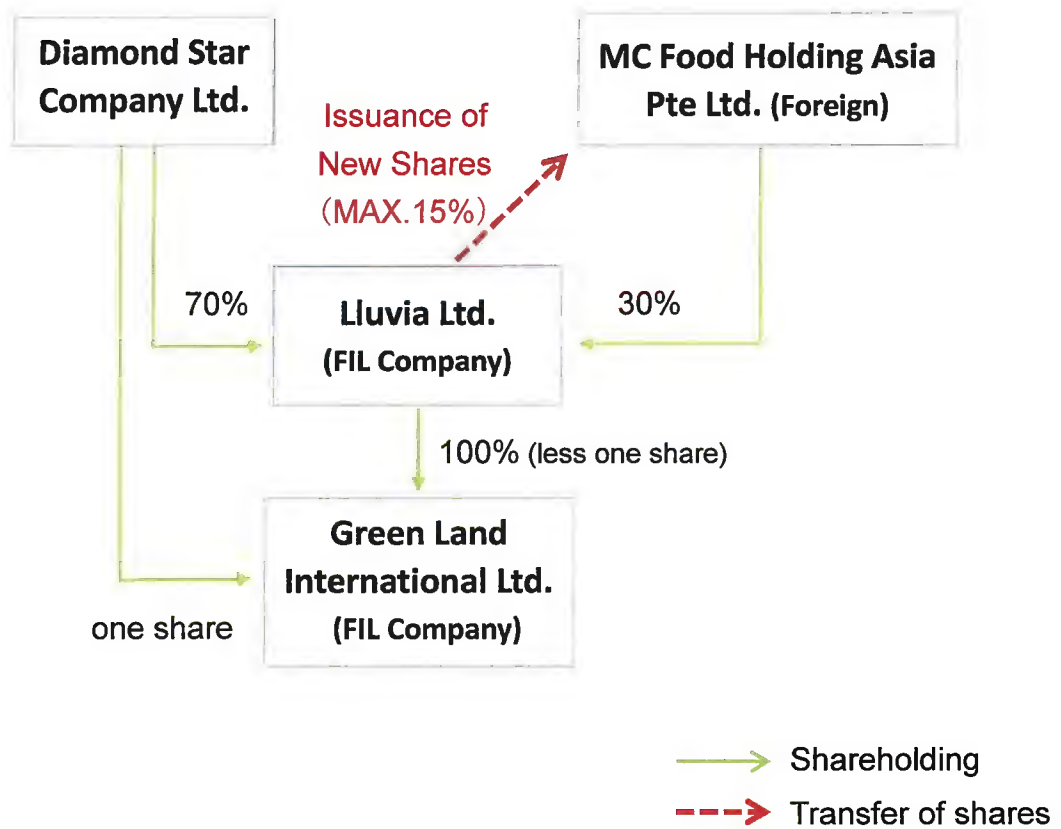


Structure after MIC approval  
(Foreign Investment and setting up of JV outlined in Section B)





MC will further invest to bring its shares in the JV up to 30%  
(Final Structure outlined in Section D)



### Imported Machine Lists

SR	Description	Quantity	Amount (USD)
1	<b>Cleaning System 1</b>		<b>160,000</b>
	Intake Scale	1	
	Flow regulating screw	2	
	Elevator	2	
	Combine Cleaner	1	
	Indented separator	2	
	Gravity separator	1	
	Magnet separator	1	
	Wheat Scourer	1	
	Intensive Damper	1	
	1st condition bin	4	
	High level probe	4	
	Multi outlet hopper	4	
	Moisture measuring device	1	
	Flow Balancer	6	
2	<b>Cleaning System 2</b>		<b>115,000</b>
3	<b>Mill Section</b>		<b>508,000</b>
	Roller Mill	22	
	Motor Drivest base	44	
	Motor Drivest base	44	
	Roll Trolley	1	
	Impact Detacher	9	
	Impact Disruptor	9	
	Plansifter	4	
	Purifier	6	
	Bran Finisher	8	
	Vibrating Feeder	4	
	Double Screw Conveyor	1	
	Pneumatic System	44	
	Filter	2	
	Air Clock	2	
	Compresson & Tubing	1	
	Mill Sprouting	1	
	Electrical Accessories		
4	<b>Wheat Silo with handling system</b>	12	<b>250,000</b>
5	<b>Electrial system , motors and accessories</b>		<b>140,000</b>
6	<b>Mechanical erection &amp; commissioning</b>		<b>60,000</b>
7	<b>Spare parts and accessories</b>		<b>17,000</b>
8	<b>Warehouse, Steel Structure</b>		<b>250,000</b>
	<b>Total Machinery Cost</b>		<b>1,500,000</b>

Flour Milling Business(Green Land International)

USD/KS 1,000

Production Volume	Year 1	Year 2	Year 3	Year 4	Year 5	Year 10	Year 11-15	Year 16-20	Year 21-25	Year 26-30
Production	115,200	115,200	122,400	122,400	122,400	144,000	720,000,000	720,000,000	720,000,000	720,000,000
Production	115,200,000	115,200,000	122,400,000	122,400,000	122,400,000	144,000,000	720,000,000	720,000,000	720,000,000	720,000,000

Finished Good Contribution %	Year 1	Year 2	Year 3	Year 4	Year 5	Year 10	Year 11-15	Year 16-20	Year 21-25	Year 26-30
Finished Good - Flour	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%
Finished Good - Bran	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%
Waste	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%

Finished Good Contribution - Ton	Year 1	Year 2	Year 3	Year 4	Year 5	Year 10	Year 11-15	Year 16-20	Year 21-25	Year 26-30
Finished Good - Flour	80,640	80,640	85,680	85,680	85,680	100,800	504,000	504,000	504,000	504,000
Finished Good - Bran	31,104	31,104	33,048	33,048	33,048	38,880	194,400	194,400	194,400	194,400
Waste	3,456	3,456	3,672	3,672	3,672	4,320	21,600	21,600	21,600	21,600
	115,200	115,200	122,400	122,400	122,400	144,000	720,000	720,000	720,000	720,000

% of Sales BreakDown	Year 1	Year 2	Year 3	Year 4	Year 5	Year 10	Year 11-15	Year 16-20	Year 21-25	Year 26-30
Local Sales % on Flour	100%	90%	80%	70%	70%	70%	70%	70%	70%	70%
Export Sales % on Flour	0%	10%	20%	30%	30%	30%	30%	30%	30%	30%
Local Sales % on Bran	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Revenue Break Down	Year 1	Year 2	Year 3	Year 4	Year 5	Year 10	Year 11-15	Year 16-20	Year 21-25	Year 26-30
Local Sales	50,572,800	46,137,600	44,308,800	39,596,400	39,596,400	46,584,000	232,920,000	232,920,000	232,920,000	232,920,000
Export Sales	-	7,257,600	15,422,400	23,133,600	23,133,600	27,216,000	136,080,000	136,080,000	136,080,000	136,080,000
Total	50,572,800	53,395,200	59,731,200	62,730,000	62,730,000	73,800,000	369,000,000	369,000,000	369,000,000	369,000,000

Revenue Projection	Price (USD /KG)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 10	Year 11-15	Year 16-20	Year 21-25	Year 26-30
Finished Good - Flour (Local)	0.55	44,352,000	39,916,800	37,699,200	32,986,800	32,986,800	38,808,000	194,040,000	194,040,000	194,040,000	194,040,000
Finished Good - Flour (Export)	0.90	-	7,257,600	15,422,400	23,133,600	23,133,600	27,216,000				
Finished Good - Bran (Local)	0.20	6,220,800	6,220,800	6,609,600	6,609,600	6,609,600	7,776,000	38,880,000	38,880,000	38,880,000	38,880,000
		50,572,800	53,395,200	59,731,200	62,730,000	62,730,000	73,800,000	369,000,000	369,000,000	369,000,000	369,000,000



Flour Milling Business (Green Land International Ltd)  
Profit & Loss Statement

Attached (3)

Profit & Loss Statement															1000
USD	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10	Yr 11-15	Yr 16-20	Yr 21-25	USD/KS	
Local Sales	50,572,800	46,137,600	44,308,800	39,596,400	39,596,400	39,596,400	39,596,400	39,596,400	39,596,400	46,584,000	232,920,000	232,920,000	232,920,000	232,920,000	
Export Sales	-	7,257,600	15,422,400	23,133,600	23,133,600	23,133,600	23,133,600	23,133,600	23,133,600	27,216,000	136,080,000	136,080,000	136,080,000	136,080,000	
Total Sales	50,572,800	53,395,200	59,731,200	62,730,000	62,730,000	62,730,000	62,730,000	62,730,000	62,730,000	73,800,000	369,000,000	369,000,000	369,000,000	369,000,000	
Cost of Good Sold	(40,606,081)	(40,606,081)	(43,143,961)	(43,143,961)	(43,143,961)	(43,143,961)	(43,143,961)	(43,143,961)	(43,143,961)	(50,757,602)	(253,788,008)	(253,788,008)	(253,788,008)	(253,788,008)	
GP	9,966,719	12,789,119	16,587,239	19,586,039	19,586,039	19,586,039	19,586,039	19,586,039	19,586,039	23,042,398	115,211,992	115,211,992	115,211,992	115,211,992	
%	19.7%	24.0%	27.8%	31.2%	31.2%	31.2%	31.2%	31.2%	31.2%	31.2%	31.2%	31.2%	31.2%	31.2%	
Marketing Expenses	(2,022,912)	(2,135,808)	(2,389,248)	(2,509,200)	(2,509,200)	(2,509,200)	(2,509,200)	(2,509,200)	(2,509,200)	(2,952,000)	(14,760,000)	(14,760,000)	(14,760,000)	(14,760,000)	
Sales & Distribution Expenses	(1,517,184)	(1,601,856)	(1,791,936)	(1,881,900)	(1,881,900)	(1,881,900)	(1,881,900)	(1,881,900)	(1,881,900)	(2,214,000)	(11,070,000)	(11,070,000)	(11,070,000)	(11,070,000)	
General & Admin Expenses	(630,360)	(647,318)	(665,124)	(704,620)	(724,251)	(776,844)	(798,487)	(856,470)	(880,332)	(905,386)	(4,948,857)	(5,792,253)	(6,868,664)	(8,242,466)	
Total Opex	(4,170,456)	(4,384,982)	(4,846,308)	(5,095,720)	(5,115,351)	(5,167,944)	(5,189,587)	(5,247,570)	(5,271,432)	(6,071,386)	(30,778,857)	(31,622,253)	(32,698,664)	(34,072,466)	
EBITDA	5,796,263	8,404,137	11,740,931	14,490,318	14,470,687	14,418,095	14,386,452	14,338,468	14,314,607	16,971,012	84,433,134	83,589,738	82,513,328	81,139,525	
EBITDA Margin (%)	11.5%	15.7%	19.7%	23.1%	23.1%	23.0%	22.9%	22.9%	22.8%	23.0%	22.9%	22.7%	22.4%	22.0%	
Depreciation	(182,500)	(182,500)	(182,500)	(182,500)	(182,500)	(182,500)	(182,500)	(182,500)	(182,500)	(182,500)	(912,500)	(912,500)	(912,500)	(912,500)	
Finance Cost	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	
Profit Before Tax	5,113,763	7,721,637	11,058,431	13,807,818	13,788,187	14,235,595	14,213,952	14,155,968	14,132,107	16,788,512	83,520,634	82,677,238	81,600,828	80,227,025	
%	10.1%	14.5%	18.5%	22.0%	22.0%	22.7%	22.7%	22.6%	22.5%	22.7%	22.6%	22.4%	22.1%	21.7%	
Tax @ 25%				(3,451,955)	(3,447,047)	(3,558,899)	(3,553,488)	(3,538,992)	(3,533,027)	(4,197,128)	(20,880,159)	(20,669,310)	(20,400,207)	(20,056,756)	
Profit After Tax	5,113,763	7,721,637	11,058,431	10,355,864	10,341,141	10,676,696	10,660,464	10,616,976	10,599,080	12,591,384	62,640,476	62,007,929	61,200,621	60,170,269	
Net Profit Margin %	10.1%	14.5%	18.5%	16.5%	16.5%	17.0%	17.0%	16.9%	16.9%	17.1%	17.0%	16.8%	16.6%	16.3%	
CSR @ 1%						106,767	106,605	106,170	105,991	125,914	626,405	620,079	612,006	601,703	

Flour Milling Business(Green Land International Ltd)  
Cash Flow Projection

USD	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11-15	Year 16-20	Year 21-25	Year 26-30
<b>Cash Inflow</b>															
Profit(Loss) after Tax	-	5,113,763	7,721,637	11,058,431	10,355,864	10,341,141	10,676,696	10,660,464	10,616,976	10,599,080	12,591,384	62,640,476	62,007,929	61,200,621	60,170,269
Add: Depreciation Others	-	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	912,500	912,500	912,500	912,500
Inventory		(6,056,012)	(6,164,268)	(6,664,557)	(6,779,580)	(6,779,580)	(6,779,580)	(6,779,580)	(6,779,580)	(6,779,580)	(7,975,976)	(39,879,880)	(39,879,880)	(39,879,880)	(39,879,880)
Loan Repayment															
Investment	(12,025,000)						(10,000,000)								
<b>Net Cash Flow</b>	<b>(12,025,000)</b>	<b>(759,749)</b>	<b>1,739,869</b>	<b>4,576,373</b>	<b>3,756,784</b>	<b>3,744,061</b>	<b>(5,920,383)</b>	<b>4,063,384</b>	<b>4,019,897</b>	<b>4,002,000</b>	<b>4,797,908</b>	<b>23,673,095</b>	<b>23,040,549</b>	<b>22,233,241</b>	<b>21,202,889</b>
Accumulated Cash Flow	(12,025,000)	(12,784,749)	(11,044,880)	(6,468,507)	(2,709,723)	1,034,338	(4,886,045)	(822,661)	3,197,236	7,199,236	11,997,144	35,670,240	58,710,788	80,944,029	102,146,917

IRR	21.15%
Pay Back Period ( Years)	6 Years

Flour Milling Business(Green Land International)  
IRR calculation

NPV at cost of capital of

15%

NPV at cost of capital of

25.0%

Year	Cash Flow (USD'000)	Discount Factors	P.V of cash flow	Discount Factors	P.V of cash flow
Year 0	(12,025,000)	1.0000	(12,025,000)	1.0000	(12,025,000)
Year 1	(759,749)	0.8696	(660,651)	0.8000	(607,799)
Year 2	1,739,869	0.7561	1,315,591	0.6400	1,113,516
Year 3	4,576,373	0.6575	3,009,040	0.5120	2,343,103
Year 4	3,758,784	0.5718	2,149,097	0.4096	1,539,598
Year 5	3,744,061	0.4972	1,861,460	0.3277	1,226,854
Year 6	(5,920,383)	0.4323	(2,559,545)	0.2621	(1,551,993)
Year 7	4,063,384	0.3759	1,527,577	0.2097	852,153
Year 8	4,019,897	0.3269	1,314,111	0.1678	674,427
Year 9	4,002,000	0.2843	1,137,618	0.1342	537,139
Year 10	4,797,908	0.2472	1,185,969	0.1074	515,171
Year 11	4,778,177	0.2149	1,027,037	0.0859	410,442
Year 12	4,757,460	0.1869	889,203	0.0687	326,930
Year 13	4,735,707	0.1625	769,685	0.0550	260,348
Year 14	4,712,867	0.1413	666,063	0.0440	207,274
Year 15	4,688,884	0.1229	576,238	0.0352	164,975
Year 16	4,663,702	0.1069	498,385	0.0281	131,272
Year 17	4,637,261	0.0929	430,922	0.0225	104,422
Year 18	4,609,499	0.0808	372,471	0.0180	83,037
Year 19	4,580,347	0.0703	321,840	0.0144	66,010
Year 20	4,549,739	0.0611	277,990	0.0115	52,455
Year 21	4,517,600	0.0531	240,023	0.0092	41,668
Year 22	4,483,854	0.0462	207,157	0.0074	33,085
Year 23	4,448,421	0.0402	178,713	0.0059	26,259
Year 24	4,411,216	0.0349	154,103	0.0047	20,831
Year 25	4,372,151	0.0304	132,816	0.0038	16,518
Year 26	4,331,132	0.0264	114,408	0.0030	13,090
Year 27	4,288,063	0.0230	98,496	0.0024	10,368
Year 28	4,242,840	0.0200	84,746	0.0019	8,207
Year 29	4,195,356	0.0174	72,867	0.0015	6,492
Year 30	4,145,498	0.0151	62,610	0.0012	5,132
Net Present Value (1-30)	102,146,917		5,431,039		(3,394,015)

8,825,054

IRR (exact)

21.15%



## JOINT VENTURE AGREEMENT

THIS AGREEMENT is made on the [XXX] day of [XXX] 2015

### BETWEEN:

**DIAMOND STAR COMPANY LIMITED**, a limited liability company incorporated and registered in Myanmar with company registration number 165/1990-1991 and having its registered office at 256/260 Sule Pagoda Road, Kyauktada Township, Yangon, Myanmar ("**CDS Shareholder**")

### AND

**MC FOOD HOLDINGS ASIA PTE. LTD.**, a limited liability company incorporated and registered in Singapore with company registration number 201422223N and having its registered office at 1 Temasek Avenue #19-00, Millenia Tower, Singapore 039192 ("**MC**")

### PREAMBLE

The parties have entered into this Agreement to set out certain provisions regulating the rights and obligations of the CDS Shareholder and MC as the holders ("**Shareholders**") of shares ("**Shares**") in the capital of LLUVIA LIMITED, a limited liability company incorporated and registered in Myanmar with company registration number 5406/2013-2014 and having its registered office at No. 126(A), Kabaraye Road, Bahan Township, Yangon Division, Myanmar ("**Company**").

**NOW IT IS HEREBY AGREED** as follows:

1. Following from the completion of the transfer of 15% of the Shares in the Company ("**Share Transfer Completion**") by the CDS Shareholder to MC, the Shares in the Company shall be held as follows:

Shareholder	Shareholding Proportion
CDS Shareholder	85%
MC	15%

This Agreement will only come into effect on, and subject to, the Share Transfer Completion.

2. Subject to the Share Transfer Completion and credit facilities of up to US\$152,900,000.00 ("**Credit Line**") being made available by MC to the Company in accordance with the terms of the Credit Line Agreement between the parties and the Company, MC will be granted an option ("**Option**"), on the terms agreed between the parties and set out in the Shareholders' Agreement and the other relevant Transaction Documents described therein, to subscribe for further Shares in the issued share capital of the Company ("**MC Subscription Shares**") that will give MC, on completion of the subscription, 30% of the post-dilution issued share capital of the Company. In this Agreement, "**Shareholders Agreement**" refers to the shareholders' agreement between the parties to regulate their rights and obligations as Shareholders and the business and affairs of the Company and the subsidiaries of the Company ("**Group**"),
3. The business of the Company ("**Business**") will be as follows:
  - (a) the production and processing of food and beverage products in Myanmar;
  - (b) the marketing, sale and distribution of food and beverage products in Myanmar; and
  - (c) the activities and services which are ancillary or incidental to or which may be conveniently undertaken with the aforementioned businesses, including transportation, logistics, supply chain management, inventory management, warehousing, packing, brand, market and product development and promotion, corporate management services, and customer and after sales activities and services.

4. Subject to any special right or restriction for the time being attaching to any special class of Shares in the capital of the Company, every Shareholder shall have one vote for every Share held by him.
5. Except for those matters which are reserved for the decision of the Shareholders' Meeting or any other person or persons under this Agreement, the Shareholders' Agreement or any other Transaction Document or under applicable laws, the Board of Directors of the Company ("**Board**") shall be responsible for the overall management and supervision of the business and affairs of the Company and the Group and the Business, and is authorised to make all decisions relating to the Company, the Group and the Business.
6. All actions or decisions to be taken by the Board, the Shareholders' Meeting and the Company shall be subject to the Shareholders' Agreement and in particular, no action or decision shall be taken by the Company in respect of any Reserved Matter described in the Shareholders' Agreement unless such Reserved Matter has been approved by DS and MC (for so long as such party holds Shares in the Company).
7. This Agreement shall remain valid, binding and effective on the parties unless sooner terminated (without prejudice to the parties' rights in respect of any antecedent breach of this Agreement) upon the mutual written agreement of the parties or the earlier termination of the Shareholders' Agreement howsoever arising.
8. Unless otherwise expressly stated, all rights conferred upon a Party in this Agreement are not personal to the Party even if it refers only to the exercise of such right by that specific Party, and shall be capable of assignment or transfer in accordance with the terms of this Agreement. Neither party may assign or transfer all or part of its rights or obligations under this Agreement, except as permitted under this Agreement or the Shareholders' Agreement, without the prior written consent of the CDS Shareholder (in the case where the proposed transferor is MC) or MC (in the case where the proposed transferor is the CDS Shareholder) and on such terms as may be mutually agreed.
9. It is agreed and noted that this Agreement only sets out certain key terms relating to the above and it is not intended to vary or amend in any way any of the terms of the Shareholders' Agreement (which shall prevail in the event of any inconsistency between this Agreement and the Shareholders' Agreement). This Agreement shall not be varied, modified or cancelled in any respect unless each Party expressly agrees in writing to such variation, modification or cancellation.
10. This Agreement is governed by and shall be construed in accordance with the laws of Myanmar.

**THIS AGREEMENT HAS BEEN ENTERED INTO ON THE DATE ABOVEMENTIONED.**

**SIGNED, AND DELIVERED BY** )  
**DIAMOND STAR COMPANY LIMITED** )  
**BY ITS AUTHORISED SIGNATORY** )

\_\_\_\_\_  
**DIRECTOR**  
**NAME:**

**SIGNED, AND DELIVERED BY** )  
**MC FOOD HOLDINGS ASIA PTE. LTD.** )  
**BY ITS AUTHORISED SIGNATORY** )

\_\_\_\_\_  
**DIRECTOR**  
**NAME:**

Flour Milling Business(Green Land International)  
Raw Requirement ( Import )

USD/KS 1,000

Type of Product		Year 1	Year 2	Year 3	Year 4	Year 5	Year 11-15	Year 16-20	Year 21-25	Year 26-30
Wheat Grain	Ton	115,200	115,200	122,400	122,400	122,400	720,000	720,000	720,000	720,000
Wheat Grain	USD	38,016,000	38,016,000	40,392,000	40,392,000	40,392,000	237,600,000	237,600,000	237,600,000	237,600,000

Packaging Material (Locally Purchased)

Type of Product		Year 1	Year 2	Year 3	Year 4	Year 5	Year 11-15	Year 16-20	Year 21-25	Year 26-30
Packaging Material	Bag	2,304,000	2,304,000	2,448,000	2,448,000	2,448,000	14,400,000	14,400,000	14,400,000	14,400,000
Packaging Material	UDS	3,110,400	3,110,400	3,304,800	3,304,800	3,304,800	19,440,000	19,440,000	19,440,000	19,440,000

**Flour Milling Business(Green Land International)**  
**Product Costing ( USD /Per Kg)**

	Total
Raw Cost Per KG	0.32
Direct Labour Cost	0.01
Manufacturing Overhead	0.02
Production Cost Per KG	<b>0.35</b>
Packaging Cost	0.01
Total Cost	<b>0.35</b>

**Flour Milling Business(Green Land International)**  
**ManPower Cost (USD)**

No. Of Head Count	Year 1	Year 2	Year 3	Year 4	Year 5	Year 10	Year 11- 15	Year 16 -20	Year 21- 25	Year 26 - 30
Production Manager	1	1	1	1	1	1	1	1	1	1
Factory Manager	1	1	1	1	1	1	1	1	1	1
Supervisor	10	10	10	10	10	11	11	11	11	11
Assistant Supervisor	15	15	15	15	15	17	17	17	17	17
Production Workers	130	130	130	130	130	143	143	143	143	143
Other Labours	40	40	40	40	40	44	44	44	44	44
Finance Manager	2	2	2	2	2	2	2	2	2	2
Admin Manager	5	5	5	5	5	6	6	6	6	6
Office Staff	10	10	10	10	10	11	11	11	11	11
Sales & Marketing	70	70	70	70	70	77	77	77	77	77
Finance Assistant	15	15	15	15	15	17	17	17	17	17
Driver	10	10	10	10	10	11	11	11	11	11
Security	15	15	15	15	15	17	17	17	17	17
Cleaner	7	7	7	7	7	8	8	8	8	8
Total Head Count	331	331	331	331	331	365	365	365	365	365

Salary Cost Per Head Count per annum	Year 1	Year 2	Year 3	Year 4	Year 5	Year 10	Year 11- 15	Year 16 -20	Year 21- 25	Year 26 - 30
Production Manager	30,000	30,000	30,000	30,000	30,000	33,075	33,075	33,075	33,075	33,075
Factory Manager	24,000	24,000	24,000	24,000	24,000	26,460	26,460	26,460	26,460	26,460
Supervisor	12,000	12,000	12,000	12,000	12,000	13,230	13,230	13,230	13,230	13,230
Assistant Supervisor	6,000	6,000	6,000	6,000	6,000	6,615	6,615	6,615	6,615	6,615
Production Workers	5,400	5,400	5,400	5,400	5,400	5,954	5,954	5,954	5,954	5,954
Other Labours	3,600	3,600	3,600	3,600	3,600	3,969	3,969	3,969	3,969	3,969
Finance Manager	12,000	12,000	12,000	12,000	12,000	13,230	13,230	13,230	13,230	13,230
Admin Manager	8,400	8,400	8,400	8,400	8,400	9,261	9,261	9,261	9,261	9,261
Office Staff	4,800	4,800	4,800	4,800	4,800	5,292	5,292	5,292	5,292	5,292
Sales & Marketing	8,400	8,400	8,400	8,400	8,400	9,261	9,261	9,261	9,261	9,261
Finance Assistant	4,800	4,800	4,800	4,800	4,800	5,292	5,292	5,292	5,292	5,292
Driver	2,400	2,400	2,400	2,400	2,400	2,646	2,646	2,646	2,646	2,646
Security	1,800	1,800	1,800	1,800	1,800	1,985	1,985	1,985	1,985	1,985
Cleaner	1,800	1,800	1,800	1,800	1,800	1,985	1,985	1,985	1,985	1,985
	125,400	125,400	125,400	125,400	125,400	138,254	138,254	138,254	138,254	138,254

Total Salary Cost -USD	Year 1	Year 2	Year 3	Year 4	Year 5	Year 10	Year 11- 15	Year 16 -20	Year 21- 25	Year 26 - 30
Production Manager	30,000	30,000	30,000	30,000	30,000	36,465	36,465	36,465	36,465	36,465
Factory Manager	24,000	24,000	24,000	24,000	24,000	29,172	29,172	29,172	29,172	29,172
Supervisor	120,000	120,000	120,000	120,000	120,000	145,861	145,861	145,861	145,861	145,861
Assistant Supervisor	90,000	90,000	90,000	90,000	90,000	109,396	109,396	109,396	109,396	109,396
Production Workers	702,000	702,000	702,000	702,000	702,000	853,285	853,285	853,285	853,285	853,285
Other Labours	144,000	144,000	144,000	144,000	144,000	175,033	175,033	175,033	175,033	175,033
Finance Manager	24,000	24,000	24,000	24,000	24,000	29,172	29,172	29,172	29,172	29,172
Admin Manager	42,000	42,000	42,000	42,000	42,000	51,051	51,051	51,051	51,051	51,051
Office Staff	48,000	48,000	48,000	48,000	48,000	58,344	58,344	58,344	58,344	58,344
Sales & Marketing	588,000	588,000	588,000	588,000	588,000	714,718	714,718	714,718	714,718	714,718
Finance Assistant	72,000	72,000	72,000	72,000	72,000	87,516	87,516	87,516	87,516	87,516
Driver	24,000	24,000	24,000	24,000	24,000	29,172	29,172	29,172	29,172	29,172
Security	27,000	27,000	27,000	27,000	27,000	32,819	32,819	32,819	32,819	32,819
Cleaner	12,600	12,600	12,600	12,600	12,600	15,315	15,315	15,315	15,315	15,315
Total	1,947,600	1,947,600	1,947,600	1,947,600	1,947,600	2,367,320	2,367,320	2,367,320	2,367,320	2,367,320



**Flour Milling Business(Green Land International)**  
**Marketing , Selling & Distribution Expenses (USD)**

USD	% on Sales	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
Marketing Expenses	4.00%	2,022,912	2,135,808	2,389,248	2,509,200	2,509,200	2,509,200	2,509,200	2,509,200	2,509,200	2,952,000
Selling & Distribution Exp.	3.00%	1,517,184	1,601,856	1,791,936	1,881,900	1,881,900	1,881,900	1,881,900	1,881,900	1,881,900	2,224,000
<b>Total Expenses</b>		<b>3,540,096</b>	<b>3,737,664</b>	<b>4,181,184</b>	<b>4,391,100</b>	<b>4,391,100</b>	<b>4,391,100</b>	<b>4,391,100</b>	<b>4,391,100</b>	<b>4,391,100</b>	<b>5,166,000</b>
USD	Year 11- 15	Year 16 -20	Year 21 - 25	Year 26 - 30							
Marketing Expenses	14,760,000	14,760,000	14,760,000	14,760,000							
Selling & Distribution Exp.	11,070,000	11,070,000	11,070,000	11,070,000							
<b>Total Expenses</b>	<b>25,830,000</b>	<b>25,830,000</b>	<b>25,830,000</b>	<b>25,830,000</b>							

**Flour Milling Business(Green Land International)**  
**General & Administrative Expenses (USD)**

USD	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10	Year 11- 15	Year 16 -20	Year 21 - 25	Year 26 - 30
Administrative salaries & wages	249,600	249,600	249,600	249,600	249,600	275,184	275,184	303,390	303,390	303,390	1,516,952	1,516,952	1,516,952	1,516,952
Bonus	41,600	41,600	41,600	62,400	62,400	68,796	68,796	75,848	75,848	75,848	379,238	379,238	379,238	379,238
Printing & Stationery	7,000	7,350	7,718	8,103	8,509	8,934	9,381	9,850	10,342	10,859	63,005	80,412	102,628	130,982
Telecommunication	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513	90,007	114,874	146,611	187,117
Office Rental	120,000	126,000	132,300	138,915	145,861	153,154	160,811	168,852	177,295	186,159	1,080,081	1,378,487	1,759,337	2,245,410
Repair & Maintenance	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513	90,007	114,874	146,611	187,117
Travelling & Transport	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513	90,007	114,874	146,611	187,117
Petrol & Diesel	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027	180,013	229,748	293,223	374,235
Donations and Gift & Present	7,200	7,560	7,938	8,335	8,752	9,189	9,649	10,131	10,638	11,170	64,805	82,709	105,560	134,725
Staff Welfare	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513	90,007	114,874	146,611	187,117
Car Hiring	88,200	92,610	97,241	102,103	107,208	112,568	118,196	124,106	130,312	136,827	793,859	1,013,188	1,293,113	1,650,376
Office General Expenses	56,760	59,598	62,578	65,707	68,992	72,442	76,064	79,867	83,860	88,053	510,878	652,024	832,167	1,062,079
<b>Total General &amp; Admin Expenses</b>	<b>630,360</b>	<b>647,318</b>	<b>665,124</b>	<b>704,620</b>	<b>724,251</b>	<b>776,844</b>	<b>798,487</b>	<b>856,470</b>	<b>880,332</b>	<b>905,386</b>	<b>4,948,857</b>	<b>5,792,253</b>	<b>6,868,664</b>	<b>8,242,466</b>

**Flour Milling business(Green Land International)**  
**Manufacturing Overhead Budget (USD)**

USD	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Rental - Land & Building	909,087	909,087	909,087	909,087	909,087	954,541	954,541	954,541	954,541	954,541
Factory Repair & Maintenance	120,000	126,000	132,300	138,915	145,861	153,154	160,811	168,852	177,295	186,159
Utilities for the factory	400,000	420,000	441,000	463,050	486,203	510,513	536,038	562,840	590,982	620,531
Insurance -Factory + Machinery	50,000	52,500	55,125	57,881	60,775	63,814	67,005	70,355	73,873	77,566
Insurance - Stock	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133
<b>Total overhead</b>	1,579,087	1,612,587	1,647,762	1,684,695	1,723,476	1,809,650	1,852,405	1,897,298	1,944,436	1,993,931
Total production KG	115,200,000	115,200,000	122,400,000	122,400,000	122,400,000	122,400,000	122,400,000	122,400,000	122,400,000	144,000,000
	0.01	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.01

USD	Year 11 - 15	Year 16 - 20	Year 21 - 25	Year 26 - 30
Rental - Land & Building	5,011,340	5,011,340	5,011,340	5,011,340
Factory Repair & Maintenance	1,080,081	1,378,487	1,759,337	2,245,410
Utilities for the factory	3,600,268	4,594,956	5,864,458	7,484,699
Insurance -Factory + Machinery	450,034	574,370	733,057	935,587
Insurance - Stock	900,067	1,148,739	1,466,114	1,871,175
<b>Total overhead</b>	11,041,790	12,707,892	14,834,307	17,548,212
Total production KG	720,000,000	720,000,000	720,000,000	720,000,000
	0.02	0.02	0.02	0.02

Flour Millingbusiness(Green Land International)

Direct Labour Cost-USD

USD/KS

1,000

USD	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Direct Labour Cost	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,223,775	1,223,775	1,349,212	1,349,212	1,349,212
Production - KG	115,200,000	115,200,000	122,400,000	122,400,000	122,400,000	122,400,000	122,400,000	122,400,000	122,400,000	144,000,000
Labour Cost /KG	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01

USD	Year 11 - 15	Year 16 - 20	Year 21 - 25	Year 26 - 30
Direct Labour Cost	6,746,060	6,746,060	6,746,060	6,746,060
Production - KG	720,000,000	720,000,000	720,000,000	720,000,000
Labour Cost /KG	0.01	0.01	0.01	0.01

Flour Milling Business(Green Land International)  
Depreciation Calculation

KS/UDS

1000

Item	Estimated Cost- USD	Estimated Useful Life	Depreciation Per Annum - USD
Machinery & Equipment			
Truck	1,500,000	15	100,000
Forklift	75,000	10	7,500
Furniture & Fixture	150,000	10	15,000
Maintenance CAPEX	100,000	5	20,000
	200,000	5	40,000
<b>G.Total Estimated Investment</b>	<b>2,025,000</b>	<b>45</b>	<b>182,500</b>



Investment - CAPEX , Working Capital

Item	No.	Unit Cost (USD)	Estimated Cost- USD	Estimated Cost - KS	Total - USD
<b>Old Investment</b>					
Machinery & Equipment (Already Invested)			1,500,000	1,500,000,000	1,500,000
<b>Other Capex (New)</b>					
Truck	5	15,000	75,000	75,000,000	75,000
Forklic	3	50,000	150,000	150,000,000	150,000
Furniture & Fixture			100,000	100,000,000	100,000
Maintenance CAPEX per annum			200,000	200,000,000	200,000
Working Capital Requirement			10,000,000	10,000,000,000	10,000,000
<b>G. Total Estimated Investment</b>			<b>12,025,000</b>	<b>12,025,000,000</b>	<b>12,025,000</b>

Flour Milling Business(Green Land International)  
CAPEX - Local Purchase

1000

Item	No.	Unit Cost (USD)	Estimated Cost- USD	Estimated Cost - KS	Total - USD
<b>Other Capex</b>					
Truck	5	15,000	75,000	75,000,000	75,000
Forklic	3	50,000	150,000	150,000,000	150,000
Furniture & Fixture			101,500	101,500,000	101,500
<b>Total</b>			<b>326,500</b>	<b>326,500,000</b>	<b>326,500</b>

Green Land International Ltd

Rental Cost

Area (Sq M)	37,874.61	Sq M
Rental cost per sq M per annum	24	USD
Rental Cost Per Annum	908,990.54	USD

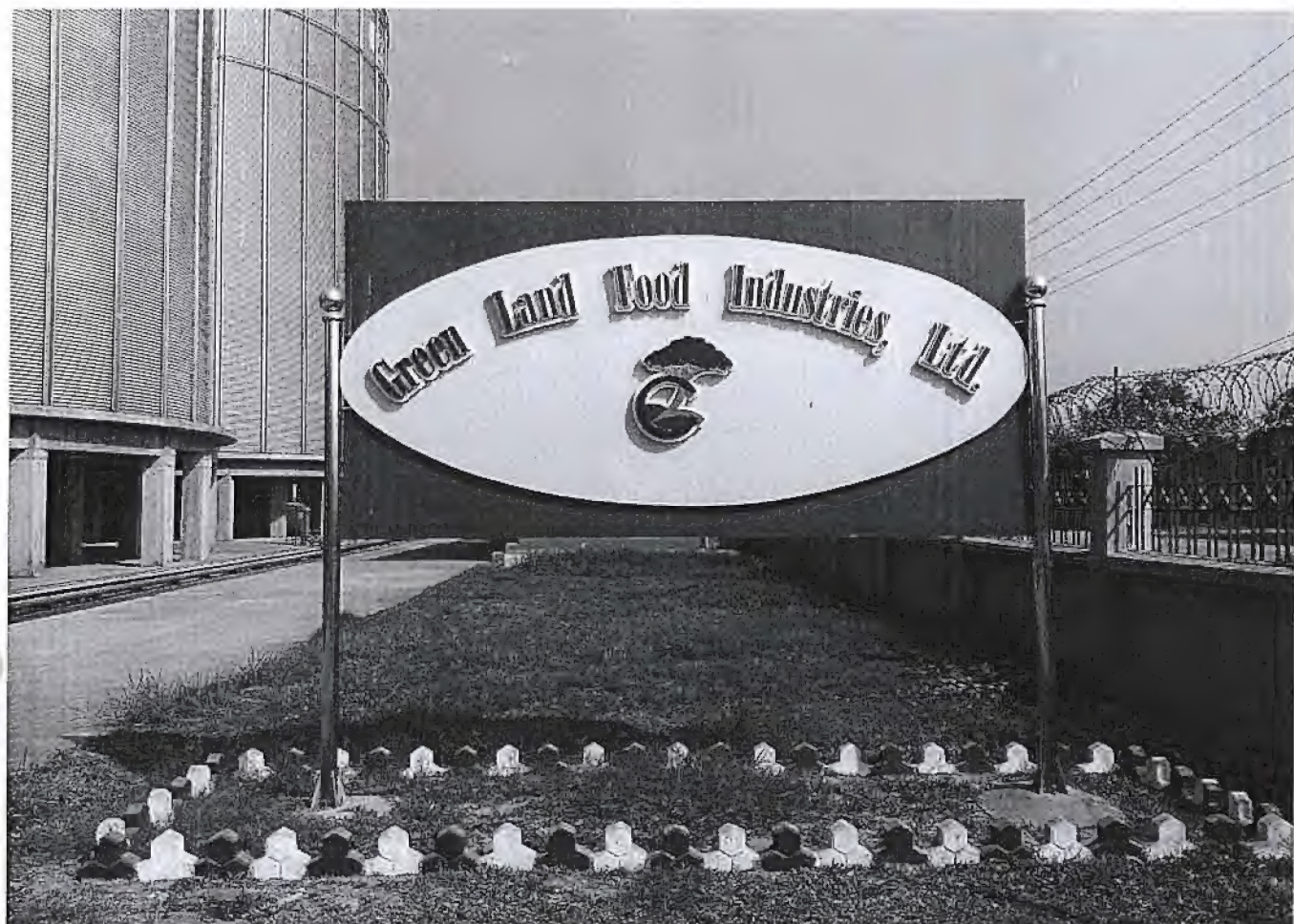
WF Business Green Land International Ltd

Estimated Diesel Requirement

	Total Gallon Used Per Month	Total Gallon Used Per Year	USD/Gallon	Total Cost Per Month (USD)	Total Cost Per Annum (USD)
Diesel	1,250	15,000	4.5	5,625	67,500

Estimated Electricity Requirement

	Total Unit Used Per Month	Total Unit Used Per Year	USD/Unit	Total Cost Per	Total Cost Per Annum
Electricity	214,832	2,577,984	0.15	32,225	386,698



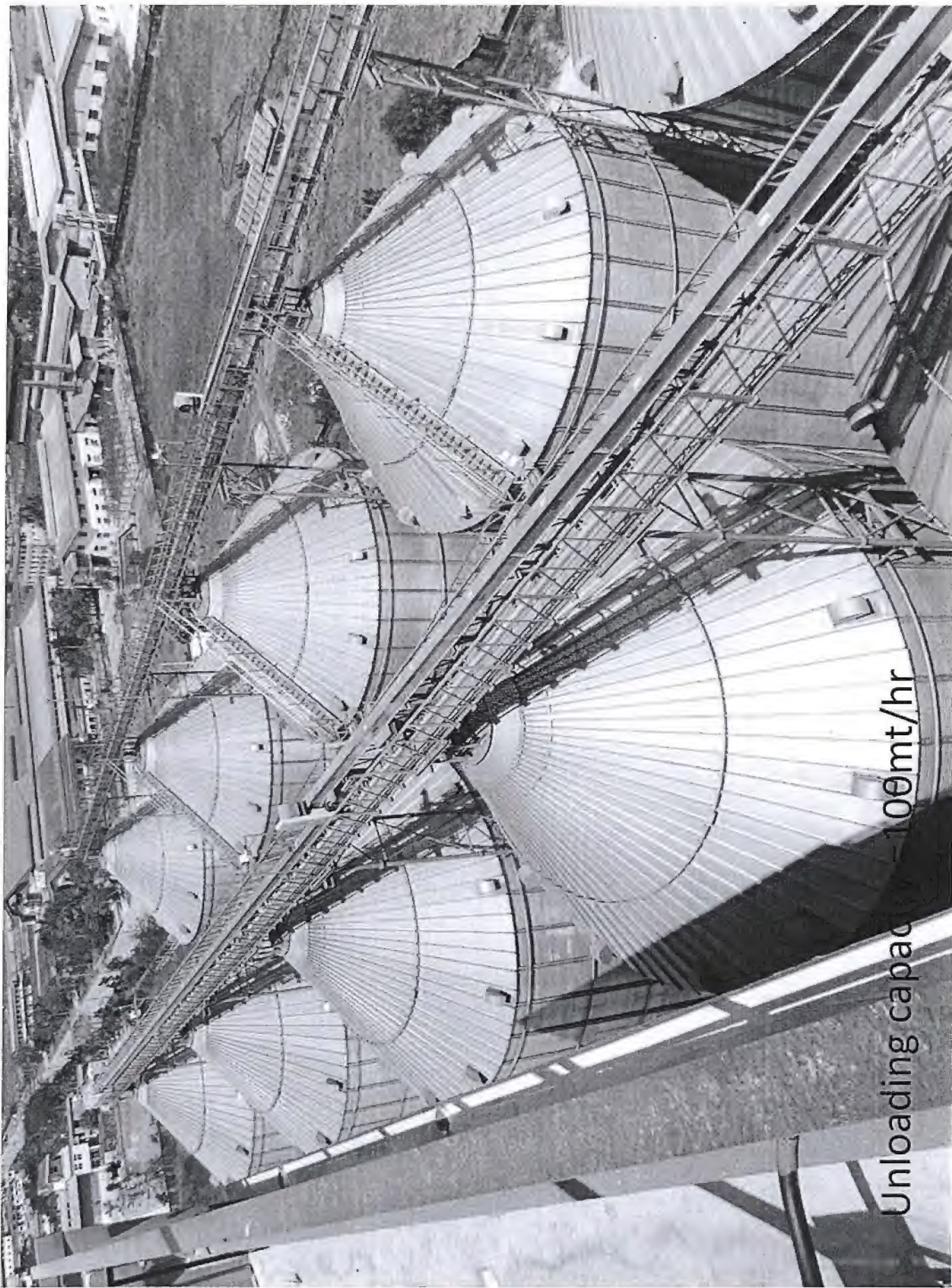












Unloading capacity - 100mt/hr





STORAGE CAPACITY

EDG WARE HOUSE =5800MT

EDG2 WARE HOUSE=10300MT

EDG SITE WARE HOUSE=4500MT

Revised Draft of 11 Feb

DATED \_\_\_\_\_ THE [XXX] DAY OF [XXX] 2015

(1) DIAMOND STAR COMPANY LIMITED

AND

(2) MC FOOD HOLDINGS ASIA PTE. LTD.

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SHAREHOLDERS' AGREEMENT

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THIS AGREEMENT is made on the [XXX] day of [XXX] 2015

**BETWEEN:**

**DIAMOND STAR COMPANY LIMITED**, a limited liability company incorporated and registered in Myanmar with company registration number 165/1990-1991 and having its registered office at 256/260 Sule Pagoda Road, Kyauktada Township, Yangon, Myanmar ("**CDS Shareholder**")

**AND**

**MC FOOD HOLDINGS ASIA PTE. LTD.**, a limited liability company incorporated and registered in Singapore with company registration number 201422223N and having its registered office at 1 Temasek Avenue #19-00, Millenia Tower, Singapore 039192 ("**MC**")

**PREAMBLE**

The Parties have entered into this Agreement to set out the respective rights and obligations of the CDS Shareholder and MC as Shareholders of the Company, and for the purposes of regulating the business and affairs of the Company and the Group.

**NOW IT IS HEREBY AGREED** as follows:

**1. INTERPRETATION**

1.1 In this Agreement, unless the context otherwise requires:

"**Accepting Shareholders**" has the meaning given to it in Clause 12.7.2.

"**Act**" means the Myanmar Companies Act (India Act VII, 1913) (1 April 1914).

"**Additional Equity Contribution**" has the meaning given to it in Clause 12.4.3.

"**Affiliate**" means, in relation to a person or entity, any other person or entity that directly or indirectly Controls, or is under common Control with, or is Controlled by, the first said person or entity, wherein "**Control**" means the power to direct the management or decisions of a person or entity whether through (a) the ownership of voting stock, including the direct or indirect ownership of 50% or more of the shares carrying the right to vote; or (b) the ability to appoint a majority of the board of directors or equivalent management body of such person or entity, or (c) any other means. For purposes of this Agreement, (a) the respective CDS Parties and the CDS Transferors shall be regarded as Affiliates of each other; (b) the respective MC Parties shall be regarded as Affiliates of each other; (c) notwithstanding anything to the contrary, none of the Food JV Members shall be regarded as Affiliates of any of the CDS Parties or the MC Parties; (d) notwithstanding any provision to the contrary in any other Transaction Document, each Food JV Member shall be deemed to be Affiliates of one another; and (e) U Ko Ko Gyi@U Soe Naing and his spouse shall each be regarded as an Affiliate of the CDS Parties or the CDS Transferors.

"**Agreed Share Change**" means any particular change in shareholdings, subscription for Shares or transfer of Shares agreed by the Parties under this Agreement.

"**Agreement**" means this Agreement as amended, modified or supplemented from time to time and includes all Schedules and Appendices annexed hereto and incorporated herein by reference.

"**Annual Plans**" has the meaning given to it in Clause 12.2.

"**Articles**" means the articles of association of the relevant Group Company as may be adopted or amended from time to time.

"**Applicable Laws**" means all applicable laws of Myanmar (and any other relevant laws), including all subsidiary legislation, rules and regulations which have the force of law as well as all rules, directives and notifications of any Relevant Authority.

"**Auditor**" means the auditor for the time being of the relevant Group Company.

"**Board**" means the board of Directors of the Company.

"**Board Meetings**" means meetings of the Board.

"**Business**" means the business from time to time carried on by the Company and the Group, and which, as at the date of this Agreement, comprises [***Flour Business and Beverage Business and the Logistics and Service Support Business (if approved) – to be updated to track the Initial MIC Permit when issued***] approved in the Initial MIC Permit.

"**Business Day**" means a day, other than a Saturday, Sunday or a public holiday, on which commercial banks are open for ordinary banking business in each of Tokyo, Singapore and Myanmar.

"**Business Plans**" means the Annual Plans and/or the Mid-Term Plans.

"**CDS**" means Capital Diamond Star Group Limited, a limited liability company incorporated and registered in Myanmar with company registration number 1831/2012-2013 and having its registered office at 256/260 Sule Pagoda Road, Kyauktada Township, Yangon, Myanmar and which is the holding company of the CDS Shareholder.

"**CDS Director**" has the meaning given to it in Clause 7.1.

"**CDS Parties**" means the CDS Shareholder and certain designated Affiliates of the CDS Shareholder or CDS that are entering into the contemplated joint venture with the MC Parties.

"**CDS Senior Personnel**" has the meaning given to it in Clause 3.3.

"**CDS Transferors**" means the CDS Shareholder, such of the Affiliates of CDS and such designated entities or individuals which own and/or have rights to the Land Assets (as identified in **Appendix B**).

"**Chairman**" means the chairman of the Board.

"**Combined D/E Ratio**" means the ratio of outstanding financial indebtedness to the total shareholders' equity of the Food JV Group on a combined basis.

"**Company**" means LLUVIA LIMITED, a limited liability company incorporated and registered in Myanmar with company registration number 5406/2013-2014 and having its registered office at No. 126(A), Kabaraye Road, Bahan Township, Yangon Division, Myanmar.

"**Compliance Issues**" means in relation to any transaction in Clause 10.1.2, any circumstance that a Sanctioned Person may be involved in such transaction, or any circumstance that such transaction may involve a breach of any Applicable Laws relating to anti-money laundering, anti-terrorism, counter-terrorist financing, anti-bribery or anti-corruption.

"**Concerned Party**" has the meaning given to it in Clause 18.1.

"**Confidential Information**" has the meaning given to it in Clause 18.2.

**"Conflicted Matter"** has the meaning given to it in Clause 8.9.

**"Consent"** includes an approval, authorization, concession, exemption, filing, grant, licence, notarization, order, permission, permit, recording or registration whether required from or by any Relevant Authority or any other person.

**"Credit Line"** has the meaning given to it in Clause 2.2.2.

**"Credit Line Agreement"** means the agreement dated [*insert date*] between MC as lender, and the Company as borrower, and the CDS Shareholder as indemnitor and guarantor for a proportionate share of the obligations of the Company, in respect of the Credit Line.

**"Credit Line Outstandings"** means the aggregate amounts due and owing to MC in respect of principal, interest or other additional amounts pursuant to the Credit Line Agreement.

**"Critical Land Assets"** means the immovable properties, the buildings and facilities on which the Business is located, as more particularly described and identified in Appendix B.

**"Deadlock"** has the meaning given to it in Clause 14.1.

**"Deadlock Notice"** has the meaning given to it in Clause 14.1.

**"Deed of Adherence"** means a deed substantially in the form set out in Appendix A.

**"Defaulting Party"** has the meaning given to it in Clause 17.2.1.

**"DICA"** means the Directorate of Investment and Company Administration of the Ministry of the National Planning and Economic Development, Myanmar.

**"Directors"** means the directors of the Board from time to time of the Company and **"Director"** means any one of them.

**"Dispute"** has the meaning given to it in Clause 21.2.

**"EC Meetings"** has the meaning given to it in Clause 9.8.

**"Effective Date"** has the meaning given to it in Clause 4.

**"Encumbrance"** means, under any Applicable Laws, any form of legal, equitable or security interests, including but not limited to any mortgage, charge (whether fixed or floating), pledge, lien, assignment of rights or receivables, debenture, right of first refusal, option, hypothecation, title retention or conditional sale agreement, lease, hire or hire purchase agreement, restriction as to transfer, use or possession, easement, subordination to any right of any other person, and any other encumbrance or security interest.

**"Executive Committee"** has the meaning given to it in Clause 9.5.

**"External Financing"** has the meaning given to it in Clause 12.4.1.

**"FMV"** has the meaning given to it in Clause 14.7.

**"FMV Notice"** has the meaning given to it in Clause 14.7.

**"Food JV Group"** means the Company, GLI and any other Group Company, and such other entities designated in writing by the Parties to be part of the joint venture between the CDS Parties and the MC Parties from time and time.

**"Food JV Member"** means any member of the Food JV Group.

**"Foreign Investment Law"** means the Foreign Investment Law of Myanmar (2012), including Notification Order No. 11/2013 issued by the Ministry of National Planning and Economic Development on 31 January 2013 and Notification Order No. 49/2014 issued by the MIC on 14 August 2014, as amended.

**"Full Acceptance Condition"** has the meaning given to it in Clause 15.3.

**"Funding Shareholder"** has the meaning given to in Clause 12.6.2.

**"GLI"** means **"Green Land International Limited"**, a limited liability company incorporated and registered in Myanmar with company registration number 2151/2014-2015 and having its registered office at No. 126(A), Kabaraye Pagoda Road, Sayasan Quarter, Bahan Township, Yangon, Myanmar, and which all (but one) shares are to be held by the Company, with the remaining one share to be held by the CDS Shareholder as at the date of this Agreement.

**"Group"** means the Company, GLI and any other subsidiary of the Company established from time to time.

**"Group Company"** means any member of the Group.

**"Guarantees"** has the meaning given to it in Clause 12.5.

**"Important Issues"** has the meaning given to it in Clause 9.6.

**"Initial MIC Permit"** means the MIC Permit dated [XXX] with Notification No. [XXX] which authorizes (i) the Company and GLI to conduct the Flour Business and the Beverage Business under the Foreign Investment Law; and (ii) MC's equity participation of up to 30% in the Company.

**"International Accounting Standards"** means the international financial reporting standards for the time being published by the International Accounting Standards Board.

**"Independent Auditing Firms"** means two independent reputable international auditing firms, one nominated by the CDS Shareholder and one nominated by MC.

**"Interest Rate"** means an interest rate of 11 per cent per annum, computed on the basis of a 365 days' year.

**"Land Assets"** means the immovable properties, the buildings and facilities on which the Business is located (including the Critical Land Assets), as more particularly described in **Appendix B**.

**"Lease Agreements"** means the lease agreements entered into by the relevant CDS Transferor and the relevant Group Company in relation to the leases (including by way of a sublease) of the Land Assets.

**"Losses"** means all damages, losses, liabilities, costs (including reasonable legal costs and experts' and consultants' fees), charges and expenses (whether present or future, actual or contingent).

**"Mediation Procedure"** means the mediation procedure for the time being in force and established by the Singapore Mediation Centre.



**"Memorandum"** means the memorandum of association of the relevant Group Company as may be adopted or amended from time to time.

**"MC Deputies"** has the meaning given to it in Clause 9.2.

**"MC Director"** has the meaning given to it in Clause 7.1.

**"MC First Investment"** means the purchase by MC from DS of fully paid up issued shares in the capital of the Company as contemplated in Clause 2.1, which will result in MC holding 15% of the post-dilution issued share capital in the Company.

**"MC First Investment Completion"** means the completion of the MC First Investment in accordance with the terms agreed between the Parties.

**"MC First Investment Completion Date"** means the date on which MC First Investment Completion occurs.

**"MC Parent"** means MITSUBISHI CORPORATION, a limited liability company incorporated and registered in Japan with company registration number 0100-01-008771 and having its registered office at 2-3-1 Marunouchi, Chiyoda-ku, Tokyo, Japan.

**"MC Second Investment"** means the second investment of MC in the Company, upon MC's exercise of the Option and on the terms agreed between the Parties and as set out in the relevant Transaction Documents, and which will result in MC holding an additional 15% (and an aggregate of 30% (as may be adjusted (where required) by mutual agreement between the Parties in the event of any change in shareholding in the Company after the MC First Investment Completion up to the date of the MC Second Investment Completion)) of the post-dilution issued share capital in the Company.

**"MC Second Investment Completion"** means the completion of the MC Second Investment pursuant to this Agreement.

**"MC Subscription Shares"** means the additional Shares that MC is entitled to subscribe to upon the exercise of the Option, as more particularly described in Clause 2.2.3.

**"MC Parties"** means MC and MC Parent.

**"MIC"** means the Myanmar Investment Commission.

**"MIC Decision"** means the decision of the MIC issued in conjunction with a MIC Permit setting out the relevant decision of the MIC in respect of the terms and conditions attached to the grant of the MIC Permit.

**"MIC Permit"** means a permit issued by the MIC under the Foreign Investment Law.

**"Mid-Term Plans"** has the meaning given to it in Clause 12.2.

**"Myanmar"** means the Republic of the Union of Myanmar.

**"Non-Funding Shareholder"** has the meaning given to in Clause 12.6.2.

**"Offer Notice"** has the meaning given to it in Clause 15.3.

**"Offer Shares"** has the meaning given to it in Clause 15.3.

**"Offeror"** has the meaning given to it in Clause 15.3.

**"Option"** means the option granted to MC to subscribe for the MC Subscription Shares as more particularly described in Clause 2.2.3.

**"Other Shareholders"** has the meaning given to it in Clause 15.3.

**"Party"** or **"Parties"** means the parties to this Agreement and their respective successors, personal representatives and permitted assigns, and **"Party"** means any one of them.

**"Receiving Party"** has the meaning given to it in Clause 18.1.

**"Regulatory Approvals"** means the Consent of all Relevant Authorities required under Applicable Laws.

**"Relevant Authorities"** means, in relation to the doing of any act or the conduct of any activity, business or transaction in Myanmar or other relevant jurisdiction, the relevant governmental authority (or authorities) or ministry (or ministries) in Myanmar or such other relevant jurisdiction having charge of, and/or having regulatory authority or control over, the doing of such act or the conduct of such activity, business or transaction.

**"Representatives"** means, in relation to a person, its (i) directors, general managers, officers and employees; (ii) legal, accounting, financial, technical and other professional advisers and consultants; (iii) financiers; and (iv) any other person acting on behalf of that person in relation to a transaction contemplated by any Transaction Document.

**"Relevant Interest"** means (a) beneficial and/or legal ownership (directly or through intermediary companies) in 30% or more of the shares carrying voting rights in the share capital of the subject company; (b) beneficial and/or legal ownership (directly or through intermediary companies) in any warrants, options, rights, convertible bonds, loan stock, notes and any other financial or capital instruments that represent a direct or indirect interest of 30% or more of the shares carrying voting rights in the share capital of the subject company; or (c) direct or indirect control over the majority composition of the board of directors, or direct or indirect control over the actions of the subject company's board of directors and/or such of its shareholders that may have direct or indirect control of 30% or more of the shares carrying voting rights in the share capital of the subject company.

**"Relevant Threshold Value"** has the meaning given to it in Clause 10.1.10.

**"Sanctioned Person"** means (i) any person listed on a Sanctions List or subjected to any applicable Sanctions; (ii) any Person the majority of which equity is owned by or which is otherwise under the effective control of such Sanctioned Person; or (iii) any person that is subjected to Sanctions.

**"Sanctions"** means economic or financial sanctions or trade embargoes imposed, administered or enforced from time to time by (i) The Government of Japan; (ii) The Government of the United States of America; (iii) The European Union; (iv) Her Majesty's Treasury of the United Kingdom; or (v) The United Nations Security Council.

**"Sanctions List"** means any of the lists of specifically designated nationals or designated persons or entities (or equivalent) maintained by the Government of Japan, the U.S. Government (including the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. Department of State, the U.S. Department of Commerce), or the United Nations Security Council or any similar list maintained by the European Union or any other EU Member State, in each case as the same may be amended, supplemented or substituted from time to time.

**"Share Change Consent"** means any Consent (i) of any Relevant Authority which may be required under any Applicable Laws, and (ii) of any person which may be required under the terms of any External Financing, to properly and lawfully effect any Agreed Share Change.

**"Shareholders"** means the persons from time to time registered as the holders of the Shares.

**"Shareholders' Bridging Loans"** has the meaning given to it in Clause 12.6.2.

**"Shareholders' Loans"** means all loans for the time being extended by any Shareholder to the Company (and which shall exclude the Credit Line) and any reference thereto shall always include all interest accrued thereon and for the time being outstanding.

**"Shareholders' Meeting"** means a general meeting of the Shareholders, whether annual, ordinary or extraordinary.

**"Shareholding Proportion"** means in relation to any Shareholder at any given time, the proportion that the Shares of such Shareholder bears to the total number of Shares issued by the Company as at the relevant time.

**"Shares"** means ordinary shares in the capital of the Company from time to time.

**"SIAC"** means the Singapore International Arbitration Centre.

**"Subscription Offer"** has the meaning given to it in Clause 12.7.1.

**"Subscription Offer Shares"** has the meaning given to it in Clause 12.7.1.

**"TA Sale Notice"** has the meaning given to it in Clause 16.2.

**"TA Shares"** has the meaning given to it in Clause 16.2.

**"TA Transferee"** has the meaning given to it in Clause 16.2.

**"TA Transferors"** has the meaning given to it in Clause 16.2.

**"Termination Notice"** has the meaning given to it in Clause 17.2.1A.

**"Termination Shares and Loans"** has the meaning given to it in Clause 17.2.2.

**"Third Independent Auditing Firm"** means an independent reputable international auditing firm mutually agreed by the Initial Independent Auditing Firms, or failing such agreement, nominated by the President of the Singapore International Arbitration Center.

**"Third Party Lenders"** has the meaning given to it in Clause 12.4.1.

**"Third Party Loans"** means any borrowings obtained by the Company (including through the issue of bonds or otherwise) from Third Party Lenders.

**"Transaction Documents"** means this Agreement, the Lease Agreements, the Credit Line Agreement, and such other agreement as may be mutually agreed by the Parties to be a Transaction Document.

**"United States Dollars"** and the sign **"US\$"** respectively means the lawful currency of the United States of America.

1.2 Unless the context otherwise requires, in this Agreement:

- 1.2.1 Words importing one gender include every gender and words importing the singular shall include the plural and vice versa.

- 1.2.2 Any reference to Clauses, Preambles, Appendices and Paragraphs are to clauses, preambles, appendices and paragraphs of this Agreement.
- 1.2.3 Any reference to a law or statutory provision shall include a reference to any amendment, consolidation, replacement or re-enactment thereof from time to time (whether before or after the date of this Agreement) pursuant to any subsidiary legislation, statutory instruments, implementing rules and regulations, notifications or orders made pursuant thereto.
- 1.2.4 Any reference to "**person**" shall include an individual, corporation, company, partnership, firm, trustee, trust, executor, administrator or other legal personal representative, unincorporated association, joint venture, syndicate or other business enterprise, any governmental, administrative or regulatory authority or agency (notwithstanding that "**person**" may be sometimes used herein in conjunction with only some of such words), and their respective successors, legal or personal representatives and assigns, as the case may be, and vice versa.
- 1.2.5 Any reference to a Party includes a reference to its successors, legal or personal representatives and permitted assigns, as the case may be.
- 1.2.6 A person shall be deemed to be an associate of another person if it is an Affiliate of the second said person or if the second said person or its holding company has a Relevant Interest in the first said person, or if the first said person (being a natural person) is the spouse of the second said person (where the second said person is a natural person), or if the second said person and/or the spouse of the second said person holds a Relevant Interest in the first said person. Any reference to the "**associated company**" of a company shall mean a company which is an associate of such said company.
- 1.2.7 Any obligation on any Party not to do or omit to do anything includes an obligation not to allow that thing to be done or omitted to be done.
- 1.2.8 Whenever the word "**including**" is used, it shall be deemed to be followed by the words "**but not limited to**" and where an expression is qualified by one or more examples preceded by the word "**including**", it shall not limit the general scope of that expression.
- 1.2.9 Any date, time or period mentioned in any provision of this Agreement may be extended by mutual agreement between the Parties, but as regards any time, date or period originally fixed and not extended or any time, date or period so extended as aforesaid, time shall be of the essence.
- 1.2.10 References to any Myanmar legal term shall, in respect of any jurisdiction other than Myanmar, be construed as references to the term or concept which most nearly corresponds to it in that jurisdiction.
- 1.3 No provision of this Agreement will be construed adversely against a Party solely on the ground that the Party was responsible for the preparation of this Agreement or that provision.
- 1.4 The headings and sub-headings to the clauses in this Agreement shall not be taken into consideration in the interpretation or construction thereof or of this Agreement.
- 1.5 Unless otherwise expressly stated, all rights conferred upon a Party in this Agreement are not personal to the Party even if it refers only to the exercise of such right by that specific Party, and shall be capable of assignment or transfer in accordance with the terms of this Agreement.



## 2. MC INVESTMENT

- 2.1 The Parties have agreed that subject to the satisfaction of certain conditions precedent and other agreed terms, the CDS Shareholder will transfer, and MC will purchase, such number of fully-paid up issued Shares in the capital of the Company from the CDS Shareholder which will give MC, further to the MC First Investment Completion, 15% of the post-dilution share capital of the Company, at a price mutually agreed between the Parties.

- 2.2 It is noted that:

- 2.2.1 Following from the MC First Investment Completion, the Shares in the issued share capital of the Company shall be held by each of the CDS Shareholder and MC as follows:

Shareholder	Shareholding Proportion
CDS Shareholder	85%
MC	15%
<b>TOTAL</b>	<b>100%</b>

- 2.2.2 MC will provide credit facilities to the Company in the amount of up to US\$152,900,000.00 ("**Credit Line**") in accordance with and subject to the terms and conditions of the Credit Line Agreement. Amounts from time to time drawn down under the Credit Line shall not constitute Shareholders' Loans made by MC to the Company.

- 2.2.3 Subject to the MC First Investment Completion and the Credit Line being made available by MC to the Company in accordance with the terms of the Credit Line Agreement, the Parties agree that MC is granted an option ("**Option**"), on the terms agreed between the Parties and set out in the relevant Transaction Documents, to subscribe for further Shares in the issued share capital of the Company ("**MC Subscription Shares**") that will give MC, further to the MC Second Investment Completion, 30% (as may be adjusted (where required) with the agreement of the Parties in the event of any change in shareholding in the Company after the MC First Investment Completion up to the date of the MC Second Investment Completion) of the post-dilution issued share capital of the Company, and the Shares in the issued share capital of the Company shall be held by each of the CDS Shareholder and MC in the Shareholding Proportion below:

Shareholder	Shareholding Proportion
CDS Shareholder	70%
MC	30%
<b>TOTAL</b>	<b>100%</b>

The CDS Shareholder and the Company shall take all steps and do all things to give effect to the Option and the rights granted to MC in relation thereto in accordance with the terms agreed between the Parties.

## 3. OBJECTIVES OF THE COMPANY

- 3.1 The Company and the other Group Companies shall conduct the Business in accordance with the terms of this Agreement and the Applicable Laws and each of the Parties shall exercise its powers of voting and rights of management control to procure that the Company and the other Food JV Members perform and discharge their respective obligations under



this Agreement and the other Transaction Documents to which such entity is a party. The Parties agree that the principles and provisions of this Agreement (even where such provision does not expressly refer to the Group or any Group Company) are intended to apply to, and to regulate, in like manner the other Group Companies and the Parties will co-operate in good faith with each other to implement this and to give effect to this understanding to the fullest extent possible.

- 3.2 For so long as the Group may require such services (as determined by the management of the Company or the Executive Committee, as appropriate), the CDS Shareholder and/or its Affiliates shall provide support and administrative services in favour of the Group at reasonable arms' length commercial rates. The CDS Shareholder will procure that for the first 12 months after the MC First Investment Completion Date, the charges for the services supplied to the Group (when aggregated with the charges for similar services supplied to certain Food JV Member(s)) shall not exceed such amount to be mutually agreed between the Parties prior to the Effective Date, and the charges for all periods thereafter during which such services are required shall be benchmarked to arms' length commercial rates prevailing in Myanmar for similar services being rendered. For the avoidance of doubt, the CDS Shareholder and/or its Affiliates may not charge the Group for any amount incurred or attributable to any such support or administrative services referred to above rendered before the MC First Investment Completion Date.
- 3.3 It is contemplated that the CDS Shareholder will identify appropriate senior management personnel of the CDS Shareholder or CDS or their Affiliates of CDS ("**CDS Senior Personnel**") (acceptable to the Company) for employment by (as full time employees or part-time employees), or secondment to (pursuant to a management fee arrangement between the CDS Shareholder or its relevant Affiliate and the Company), the Group on or after the MC First Investment Completion Date, and all costs incurred by the Company and certain Food JV Member(s), relating to the employment or secondment of the CDS Senior Personnel by or to the Group and such Food JV Member(s) for the first 12 months after such date shall not exceed such amount to be mutually agreed between the Parties prior to the Effective Date. For the avoidance of doubt, certain CDS Senior Personnel (including the CDS Directors and the Managing Director of the Company) shall not be required to devote all of their time on an exclusive and/or full time basis to the operations of the Group. Subject to the above, the Parties agree that the remuneration of a CDS Senior Personnel shall be benchmarked to arms' length rates prevailing in Singapore for employment of equivalent personnel, but with annual increments benchmarked to arms' length increments prevailing in Myanmar for equivalent personnel. For the avoidance of doubt, for the CDS Senior Personnel that will be directly employed by a Group Company, the CDS Shareholder shall ensure that the relevant Group Company shall not assume any liability previously arising in relation to the employment of the CDS Senior Personnel, or any severance or termination payments attributable to the cessation of their employment, by the CDS Shareholder or CDS or their Affiliates, or which are otherwise attributable or calculated by reference to any period of employment of any CDS Senior Personnel by the CDS Shareholder, CDS or any of their Affiliates prior to the commencement of their employment by the relevant Group Company and in the case of any CDS Senior Personnel being seconded to the Company, the CDS Shareholder shall ensure that the relevant Group Company does not assume any liability whatsoever (including under Applicable Laws) in relation to such CDS Senior Personnel (including but not limited to any liability arising from the employment of such CDS Senior Personnel by the CDS Shareholder, CDS or any of their Affiliates).
- 3.4 It is further contemplated that MC will identify appropriate personnel of MC or its Affiliates (acceptable to the Company) for secondment to the Group, and in such case, the management fee payable by the relevant Group Company to MC for each seconded employee will be based on the prevailing salary of an employee of the relevant Group Company holding the same or equivalent position. Further, MC shall ensure that the relevant Group Company does not assume any liability whatsoever (including under Applicable Laws) in relation to such seconded employees (including but not limited to any liability arising from the employment of such seconded employees by MC).

- 3.5 For each of the Land Assets, the CDS Shareholder shall ensure that each of the relevant CDS Transferors will (a) remain the legal and beneficial holder of its rights to use the Land Assets in existence as at the date of this Agreement in accordance with the terms of the relevant Lease Agreement; (b) comply with the terms of the grant of its rights to use the Land Assets and the Applicable Laws in all material respects; (c) not do any act or thing that may result in the revocation or curtailment of its rights to use the Land Assets or its ability to lease the Land Assets to the relevant Group Company as contemplated under the Transaction Documents, and (d) lease the Land Assets to the relevant Group Company in accordance with the terms of the relevant Lease Agreement.
- 3.6 Additionally, each of the Parties shall exercise its powers of voting and rights of management control to procure that the guiding principles for the conduct of the Business as agreed between the Parties are observed by the Group.
- 3.7 Further, each of the Parties shall perform and discharge its obligations under each of the Transaction Documents to which it is a party and shall procure the performance and discharge by each of its Affiliates which may be a Party to any Transaction Document, it being acknowledged that the proper performance and discharge of the Transaction Documents is integral to the Business as carried on or proposed to be carried on by the Parties.

#### **4. EFFECTIVENESS OF THIS AGREEMENT**

Notwithstanding the date on which the Parties enter into this Agreement, this Agreement only comes into effect on, and the rights and obligations of the Parties hereunder only arise with effect from, the MC First Investment Completion Date ("**Effective Date**"), and shall thereafter continue in full force and effect, unless otherwise terminated in accordance with the provisions hereof.

#### **5. MEMORANDUM AND ARTICLES OF ASSOCIATION OF COMPANY**

- 5.1 The Memorandum and Articles of each Group Company shall be consistent with and incorporate, in so far as practicable, the provisions of this Agreement. The Parties shall ensure that any amendment made to the relevant Memorandum and Articles whether pursuant to Clause 5.2 or otherwise are adopted in accordance with all Applicable Laws. If the Memorandum and Articles have to be filed with any Relevant Authority, the Parties will ensure that such filings are made within the time period prescribed by Applicable Laws.
- 5.2 If at any time there should be any discrepancy between this Agreement and the Memorandum and/or Articles of any Group Company, this Agreement shall prevail and insofar as practicable, the Memorandum and Articles shall forthwith be amended to render them consistent with the provisions of this Agreement.
- 5.3 Each of the Parties shall exercise its powers of voting and rights of management control to amend, waive or suspend a conflicting provision in the Memorandum and Articles of each Group Company to the extent permitted by Applicable Laws, and so that this Agreement may operate in accordance with its terms. The Parties shall in any event, and notwithstanding any provision to the contrary in the Memorandum and Articles of any Group Company always act in a manner which is consistent with and gives full force and effect to this Agreement.

#### **6. SHAREHOLDERS' MEETINGS**

- 6.1 No business shall be transacted at any Shareholders' Meeting unless a quorum is present. The quorum for a Shareholders' Meeting shall include MC for so long as MC is a Shareholder. If a quorum is not constituted within half an hour from the time appointed for a Shareholders' Meeting, such Shareholders' Meeting shall be adjourned to the same day in the following week at the same time and place and any Shareholder present in person or by proxy shall constitute a quorum for purposes of such Shareholders' Meeting. Notice of any such adjourned Shareholders' Meeting shall be given to all Shareholders.
- 6.2 The chairman of each Shareholders' Meeting shall be the Chairman or in his absence, any Director as may have been designated by him for such purpose. The Chairman shall not have a second or casting vote in the event of an equality of votes at any Shareholders' Meeting.
- 6.3 A Shareholders' Meeting shall be called by not less than 14 days' notice in writing. Any Shareholder may waive his right to receive notice or agree to a shorter notice period by e-mail, facsimile or otherwise in writing. Subject to Applicable Laws, the Shareholders' Meeting shall be held at such location to be determined by the Chairman.
- 6.4 Subject to any special right or restriction for the time being attaching to any special class of Shares in the capital of the Company, every Shareholder shall have one vote for every Share held by him. Subject to any Applicable Laws requiring a resolution to be passed by a different threshold of votes, a resolution of the Shareholders' Meeting shall be adopted by an affirmative vote of a majority of the Shares represented at a meeting. All voting shall be by way of a poll and not by a show of hands.
- 6.5 A resolution in writing signed by all Shareholders who for the time being are entitled to receive notice of and to attend and vote at Shareholders' Meetings shall be as effective as a resolution passed at a Shareholders' Meeting duly convened and held, and may consist of several documents in the like form signed by such Shareholder(s). A resolution in writing so signed or approved by such Shareholders shall be valid and effectual as if it had been passed at a Shareholders' Meeting duly constituted. The expressions "**in writing**" and "**signed**" include approval by facsimile or e-mail.
- 6.6 If so decided by the Chairman and subject to the Applicable Laws, Shareholders' Meetings may be conducted by means of telephone or audio-visual conferencing or other methods of simultaneous communication by electronic, telegraphic or other means by which all persons participating in the meeting are able to hear and be heard at all times by all other participants without the need for a Shareholder to be in the physical presence of the other Shareholders, and participation in the meeting in this manner shall be deemed to constitute presence in person at such meeting. The Shareholders participating in any such meeting shall be counted in the quorum for such meeting and subject to there being a requisite quorum at all times during such meeting, all resolutions agreed by the Shareholders in such meeting shall be deemed to be as effective as a resolution passed at a meeting in person of the Shareholders duly convened and held. The minutes of such a meeting shall be circulated to all Shareholders who attended the meeting for comments and the minutes of such meeting, after incorporating the comments (if any) from the Shareholders, shall be conclusive evidence of any resolution passed by the meeting conducted in the manner as aforesaid. A meeting conducted by the aforesaid means is deemed held at the place agreed upon by the Shareholders attending the meeting.

## 7. BOARD OF DIRECTORS

- 7.1 The Board shall consist of seven Directors, and shall comprise five Directors (who will be executive or non-executive directors, as determined by the CDS Shareholder) nominated by the CDS Shareholder (each a "**CDS Director**"), and two non-executive Directors nominated by MC (each an "**MC Director**"), unless the Parties otherwise mutually agree in writing. The Chairman shall be at all times a CDS Director unless the Parties agree otherwise.



- 7.2 The Board will determine and approve the proposed remuneration and directors' fees to be paid to each Director in each financial year based on the arms' length rates prevailing in Singapore, subject to the approval of the total remuneration by the Shareholders in accordance with Clause 10.1.14. In addition to such approved remuneration and directors' fees, the Directors will be entitled to reimbursement of reasonable costs and expenses properly incurred by them in connection with the performance of their duties.
- 7.3 The right of nomination conferred on a Shareholder shall include the right to require the removal at any time from office any such person so nominated by it as Director and to nominate for appointment to the Board, another person in the place of any such person so removed or who for any reason ceases to be a Director. A Director may only be removed by the Shareholder having the right to nominate him pursuant to this Clause 7. A Shareholder is further at any time at liberty to re-nominate for office any Director who is removed from or obliged to resign or retire from office pursuant to any Applicable Laws or the Articles, including resulting from any mandatory rotation of Directors. Every request for the nomination or removal of a Director by a Shareholder shall be in writing and signed by or on behalf of the Shareholder nominating or removing such Director (as the case may be), and shall be delivered to the registered office for the time being of the Company. Each of the Parties shall exercise its powers of voting and rights of management control to give effect to a Shareholder's rights of removal and nomination of Directors in accordance with the provisions of this Clause 7.3.
- 7.4 A Director shall be entitled at any time and from time to time to appoint any person to act as his alternate and to terminate the appointment of such person and in that connection, each of the Parties shall exercise its powers of voting and rights of management control to give effect to a Director's rights relating to the appointment of an alternate Director in accordance with the provisions of this Clause 7.4, including passing all resolutions required to be made by the Shareholders' Meeting and/or Board Meeting for such appointment. Such alternate Director shall be entitled while holding office as such to receive notices of meetings of the Board and to attend and vote as a Director at any such meetings at which the Director appointing him is not present and generally to exercise all the powers, rights, duties and authorities and to perform all functions of his appointer. Further, such alternate Director shall (subject to such Director not being present and having exercised such vote) be entitled to exercise the vote of the Director appointing him at any meetings of the Board and if such alternate Director represents more than one Director, such alternate Director shall be entitled to one vote for every Director he represents.

## **8. BOARD MEETINGS**

- 8.1 The Board shall meet on a regular basis at least once every three months, unless the Parties agree otherwise. Special meetings of the Board may be held at any time upon the request of the Chairman or, if requested by any other Director, with the approval of the Chairman (such approval not to be unreasonably withheld). Minutes of all Board Meetings shall be duly recorded by the person so designated by the Board. Minutes of all Board Meetings shall be prepared in the English language.
- 8.2 At least 14 days' notice of a Board Meeting (including details of the agenda) shall be given to each Director at such address (including any email address) as he shall from time to time notify to the Company for this purpose. Each notice of a Board Meeting shall contain an agenda of the business to be discussed at such meeting and unless agreed by one CDS Director and one MC Director, no Board Meeting shall vote on or resolve upon any matter not specified or referred to in the agenda.
- 8.3 The Chairman or, in his absence, any Director as he may have designated for such purpose, shall preside at all meetings of the Board.

- 8.4 At all meetings of the Board, a quorum shall exist for the transaction of business with the presence of at least one CDS Director and one MC Director. If a quorum is not present within half an hour from the time appointed for the holding of a Board Meeting, such Board Meeting shall be adjourned to the same day in the following week at the same time and place, and the quorum at such adjourned meeting shall be any Director. Notice of each adjourned meeting of the Board shall be given to all Directors.
- 8.5 Without prejudice to Clause 10, the resolutions of the Board will be passed by the affirmative vote or assent of a majority of the Directors present at a Board Meeting where a quorum has been duly constituted.
- 8.6 Subject to Applicable Laws, a resolution in writing (a copy of which has been given to each of the Directors) signed by a majority of the Directors (including at least one CDS Director and one MC Director where it involves a Reserved Matter) shall be valid and effectual as if it had been passed at a Board Meeting duly convened and held. Any such resolution may consist of several documents in like form, each signed by one or more of the Directors. The expressions "in writing" and "signed" include approval by facsimile or e-mail. A copy of each such approved resolution must further be given to each Director as soon as possible after it has been approved.
- 8.7 Subject to Applicable Laws, Board Meetings may be conducted by means of telephone or audio-visual conferencing or other methods of simultaneous communication by electronic, telegraphic or other means by which all persons participating in the meeting are able to hear and be heard at all times by all other participants without the need for a Director to be in the physical presence of the other Directors, and participation in a meeting in this manner shall be deemed to constitute presence in person at such meeting. The Directors participating in any such meeting shall be counted in the quorum for such meeting, and subject to there being a requisite quorum at all times during such meeting, all resolutions agreed by the Directors in such meeting shall be deemed to be as effective as a resolution passed at a meeting in person of the Directors duly convened and held. The minutes of such a meeting shall be circulated to all Directors who attended the meeting for comments and the minutes of such meeting, after incorporating the comments (if any) from the Directors and signed by a MC Director and a CDS Director, shall be conclusive evidence of any resolution passed by the meeting conducted in the manner as aforesaid. A meeting conducted pursuant to the foregoing means shall be deemed as having been held at the place agreed upon by the Directors attending the meeting.
- 8.8 The Parties irrevocably agree that as the Directors are the nominees of a particular Shareholder, such Directors shall be entitled to report all matters concerning the Company and the Group, including but not limited to, matters discussed at any Board Meeting, to the relevant Shareholder (including its shareholders), and that such Directors may take advice and obtain instructions from the relevant Shareholder (and its shareholders).
- 8.9 A Director who is in any way interested in a contract or proposed contract with the Company or any other Group Company or any act, arrangement or transaction proposed to be taken by any Group Company ("**Conflicted Matter**"), shall declare the nature and extent of his interest to the Board. Subject to such disclosure and the approval of the Board, such a Director shall be taken into account in ascertaining whether a quorum is present and shall be entitled to vote in respect of any entry into, performance or discharge of any contract, act, arrangement or transaction, or any matter, or any action, claim or proceeding, in relation to any Conflicted Matter. For purposes of this Clause 8.9, the Directors nominated by a Party shall be deemed to be interested in contracts or transactions involving that Party or its Affiliates and shall only be entitled to vote on such contract or transaction subject to disclosure to, and the approval of, the Board.
- 8.10 So long as the requirements of Clause 8.9 have been met and the Board has, subject to Clause 10.1, approved the entry into such contract, act, arrangement or transaction, a Director or any person in which any Director shall in any way be interested may enter into or



engage in the same with the relevant Group Company. In such an instance but not otherwise, the contract, act, arrangement or transaction shall be valid and may not be avoided, and such Director shall not be liable to account to the Group for any profit directly or indirectly realised by him pursuant to the same.

## 9. POWERS OF THE BOARD AND THE EXECUTIVE COMMITTEE

- 9.1 Except for those matters which are reserved for the decision of the Shareholders' Meeting or any other person or persons under this Agreement or under Applicable Laws, the Board shall be responsible for the overall management and supervision of the business and affairs of the Company and the Group and the Business, and is authorised to make all decisions relating to the Company, the Group and the Business. The Board will also decide on such of its authority and decision making powers to be delegated to the Executive Committee.
- 9.2 The Parties agree that the senior personnel of the Company shall include a Managing Director, a Chief Financial Controller and such other senior personnel as may be appointed by the Board from time to time. The Managing Director will be one of CDS Directors (as determined by the CDS Shareholder). MC shall have the right to nominate the Deputy General Manager of Strategic Planning and Sales (or such person having an equivalent function) and the Deputy Head of Finance/Accounting (or such person having an equivalent function) ("**MC Deputies**") to assist and support all relevant senior personnel appointed by the Board in the performance and discharge of their duties and responsibilities. Each Party shall exercise its powers of voting and rights of management control to procure that the Board appoints the persons nominated by MC to the positions aforesaid, and each other senior personnel shall (i) co-operate with the MC Deputies, and (ii) provide the MC Deputies with all information that may be reasonably required for each of them to assist and support such said senior personnel. Whilst the respective MC Deputies shall report to and be subject to the supervision of such senior personnel of the Company who is their direct supervisor, this shall not exclude them from reporting back to the MC Parties and keeping the MC Parties apprised of the business and affairs of the Company and the Group, provided that each MC Deputy shall consult the Managing Director of the Company or the direct supervisor of the MC Deputy before such disclosure if he, acting in good faith and in a reasonable manner, considers such consultation to be necessary to avoid any unnecessary disputes between the Parties that will have a material adverse effect on their relationship.
- 9.3 None of the MC Directors shall be nominated by MC as a MC Deputy pursuant to Clause 9.2 or perform executive duties in respect of the Company. For the avoidance of doubt, MC shall not nominate any MC Deputy as a MC Director if the MC Deputy will continue to be an employee of the Company or a personnel on secondment to the Company after his appointment to the Board, and MC shall not nominate any MC Director as a MC Deputy unless such MC Director will resign from the Board prior to his appointment as a MC Deputy. All nominations of the MC Deputies by MC shall be subject to the prior approval of the CDS Shareholder, such approval not to be unreasonably withheld. Any objection by the CDS Shareholder must be made on justifiable and reasonable grounds. Following from such objection, MC and the CDS Shareholder will discuss in good faith an alternative nomination by MC.
- 9.4 Each MC Deputy shall have a right to attend all Board Meetings as observers and shall be given notice of each Board Meeting in the same manner that notices are given to a Director.
- 9.5 The Company shall further have an executive committee ("**Executive Committee**"), which will comprise at least of those senior personnel determined by the Board and both the MC Deputies, provided that a MC Director shall not be a member of the Executive Committee. Subject to the provisions aforesaid, the composition of the Executive Committee shall be decided by the Board. The members of the Executive Committee will not be entitled to any remuneration from the Company for their service as members of the Executive Committee

other than reimbursement of reasonable costs and expenses properly incurred by them in connection with the performance of their duties as such members.

- 9.6 Notwithstanding anything to the contrary contained in this Clause 9, but subject always to Clause 10, all corporate actions or decisions proposed to be taken by any Group Company in relation to the matters set forth in Clause 9.7 ("**Important Issues**") must first be placed for discussion before (but not necessarily for the approval or decision of) the Executive Committee. In addition, the Board will further agree and decide, from time to time, on the corporate actions or decisions proposed to be taken by the Company or affecting any Group Company ("**EC Matters**"), which may include the Important Issues, which will be delegated by the Board to the Executive Committee and to be decided upon by the Executive Committee, provided that the Executive Committee may, at any time, vote to refer any such delegated matters falling within its purview to the Board. A decision on the EC Matters or any other decision of the Executive Committee shall be made by the members of the Executive Committee by a simple majority of votes cast by the members present at the meeting.
- 9.7 For purposes of Clause 9.6 but without prejudice to Clause 10, the following shall constitute Important Issues:
- 9.7.1 All matters which are set out in Clause 10.
- 9.7.2 The taking of any decision in respect of the conduct or defence of any legal dispute or proceedings to which any Group Company is a party; for the purposes of this Clause 9.7, the expression "**conduct**" includes any correspondence in connection with litigation and the settlement of a claim, and "**legal dispute or proceedings**" shall include any dispute with any Relevant Authorities.
- 9.7.3 The determination of losses of each Group Company, of such thresholds to be decided by the Board, and the agreement on any extension of time for payment by any customer of any Group Company, for such duration and thresholds to be decided by the Board.
- 9.7.4 The dismissal of any Auditor.
- 9.7.5 Reporting any anticipated loss (including but not limited to any allowance for doubtful debts and impairment loss) of each Group Company, of such thresholds to be determined by the Board.

The above list of Important Issues may be added to or amended from time to time by the Parties by agreement in writing.

- 9.8 The Executive Committee shall meet as and when required. Special meetings of the Executive Committee may be held at any time upon the request of the chairman of the Executive Committee or if requested by any other members of the Executive Committee ("**EC Members**"), with the approval of the chairman of the Executive Committee (such approval not to be unreasonably withheld). Minutes of all meetings of the Executive Committee ("**EC Meetings**") shall be duly recorded by the person so designated by the Board. Minutes of all EC Meetings shall be prepared in the English language. At least seven days' notice of an EC Meeting (including details of the agenda) shall be given to each EC Member at such address (including any email address) as he shall from time to time notify to the Company for this purpose. Each notice of an EC Meeting shall contain a brief agenda of the business to be discussed at such meeting and unless agreed by all EC Members (including those who are not present), no EC Meeting shall vote on or resolve upon any matter not specified or referred to in the agenda.
- 9.9 Each MC Deputy shall have the right to attend and participate in all EC Meetings and shall have a right to vote on all matters resolved upon by each EC Meeting, and shall be (i) given

proper and reasonable notice of each EC Meeting, (ii) provided with a detailed agenda of the matters to be discussed at such EC Meeting together with the notice of meeting, and (iii) provided with all relevant information and materials that relate to the matters to be discussed at such EC Meeting at least 24 hours ahead of the meeting. Notwithstanding the above, if there are more than two MC Deputies at any one time, only two of the MC Deputies will have the right to participate and vote at the EC Meetings as aforesaid, and the rest of the MC Deputies will only have the right to attend the EC Meetings as observers. The agenda for each EC Meeting shall be determined by the Managing Director in his sole discretion.

## 10. RESERVED MATTERS

10.1 Each of the Parties shall exercise its powers, to the extent it is able to do so lawfully, to ensure that no action or decision shall be taken by the Company in respect of the following matters ("**Reserved Matters**") unless such Reserved Matter has been approved by the CDS Shareholder and MC (for so long as MC holds Shares in the Company):

10.1.1 The approval of annual returns and annual accounts (including any amendments, modifications, addendum or additions thereto) of the Company.

10.1.2 Any material diversification by the Company into any new business falling within the scope of the Business, or any proposed acquisition of or investment in any other company, business, partnership or other venture (whether by way of the purchase of shares, bonds, contractual arrangements or otherwise), in each case where such diversification, acquisition or investment is affected by Compliance Issues or where the relevant value of such transaction of the Company, when aggregated with the value of similar transactions of the other Food JV Members in the same financial year, will exceed the Prevailing Limit; in this Clause, "**Prevailing Limit**" means US\$5,000,000 in the first financial year after the MC First Investment Completion, or US\$10,000,000 in the second or other subsequent financial years of the Company, provided always that the above-stated amount of US\$10,000,000 shall be reviewed annually by the Board on and from the third financial year and may be revised with the approval of one CDS Director and one MC Director.

10.1.3 Any material change in the nature and/or scope of the business of the Company, or any material diversification by the Company into any new business falling outside the scope of the Business.

10.1.4 Any amendment or alteration of the Memorandum or the Articles.

10.1.5 Any increase, reduction or change in the amount or structure of the authorised or issued share capital of the Company, or the issue or grant of any option over the share capital of the Company; or the issue of any new class of shares or equity-linked securities by the Company; or any consolidation, division, cancellation or forfeiture of share capital, or the creation or capitalisation of any reserves or special funds of the Company, save for an increase in the authorised and issued share capital of the Company for the issue of ordinary Shares pursuant to any Additional Equity Contribution for cash and for which the CDS Shareholder has given a written undertaking to MC that it will accept and subscribe for all the Subscription Offer Shares offered to it pursuant to Clause 12.7.1 or that it will procure that such Subscription Offer Shares not taken up by the other Accepting Shareholders under Clause 12.7.2 will only be offered to an Affiliate of the CDS Shareholder, which said Affiliate will duly accept and subscribe for the said Shares.

10.1.6 Any conversion of any ordinary shares to preference shares in the capital of the Company or vice versa, or any variation of rights attached to any shares in the capital of the Company, or any issue of shares with any rights preferential to that of or causing a dilution of rights or interests in that of any Shareholder.



- 10.1.7 Any repurchase, cancellation or redemption of the Company's share capital or any reduction, consolidation, subdivision or reclassification or other alteration of its capital structure.
- 10.1.8 The dissolution, liquidation or winding-up of the Company.
- 10.1.9 The entry into any agreement for the disposal of the whole or substantially the whole of the undertaking or property of the Company, or a material part of the business undertaking of the Company, or any amalgamation or reconstruction of the Company in connection with any such material disposal of the undertaking or property of the Company, or any merger, business combination or restructuring of the Company with any person, in connection with any such material disposal of the undertaking or property of the Company.
- 10.1.10 Any non-recurring or extraordinary transaction or series of related transactions (including for purposes of capital expenditure (whether by way of the acquisition of any undertaking or asset whether under lease or hire purchase or otherwise) but excluding any purchase of raw materials and inventories by the Company for the routine operations of the Company) which are of material value, or the entry into any contract, arrangement or commitment which requires performance by any party thereto for a period extending beyond three years, or is otherwise outside of the ordinary course of business. For the purposes of this paragraph, the expression "**material value**" shall mean any transaction (or series of transactions) with a value that is in excess of the higher of 10% of the (i) annual sales of the Company and certain Food JV Member(s) in the preceding financial year; and (ii) net assets of the Company and such Food JV Member(s), based on the financial statements of the Company and such Food JV Member(s) for the immediately preceding financial year ("**Relevant Threshold Value**").
- 10.1.11 The Company entering into or varying, or waiving any breach of, or exercising, releasing, discharging or compromising any of its rights and/or remedies, interests or benefits under or terminating, (i) any Lease Agreement or other agreement or arrangement/transaction relating to any Critical Land Asset or (ii) any agreement, arrangement or transaction having a value in excess of US\$1,000,000 ("**Relevant RP Threshold**") (whether legally binding or not) with any person associated with any Party or which is otherwise not on an arms' length basis, or compromise or settle any claims against the relevant counterparty or such associate arising from any such said agreement, arrangement or transaction; provided always that the Relevant RP Threshold shall be reviewed annually by the Board and may be revised with the approval of one CDS Director and one MC Director.
- 10.1.12 Subject to the powers of the Board as specified in Clause 13, any declaration of or decision to, or entry into any contract, arrangement or commitment to, distribute any dividends, profits, assets, capital or reserves of the Company (other than where such distribution accords with the agreed distribution policy of the Company in Clause 13), or any proposed change in the agreed distribution policy of the Company in Clause 13.
- 10.1.13 Any borrowings (including through the issue of bonds or otherwise) which will (i) during the period from the MC First Investment Completion Date until the full repayment of the Credit Line Outstandings, result in the new non-trade borrowings (but excluding facilities obtained to repay existing borrowings) obtained by the Company in each financial year, when aggregated with the new non-trade borrowings of the other Food JV Members (other than facilities obtained to repay existing borrowings and borrowings made under the Credit Line) in the same financial year, to exceed US\$10,000,000 per financial year, and (ii) after the period specified in (i), result in a breach by the Food JV Group of the Combined D/E Ratio

previously approved by MC under Clause 12.2; or the issuance of guarantees or indemnities in favour of any person to secure the obligations of any person other than the Company or another Food JV Member (provided that any guarantee or indemnity given to secure the obligations of a subsidiary shall be capped at the pro-rata shareholding (direct or indirect) of the Company in such subsidiary); or the creation of any Encumbrance over or in respect of, the assets or undertaking of the Company (except for Encumbrances created over trading assets in the ordinary course of business or to secure borrowings permitted under this Clause 10.1.13 or other borrowings or security as may be approved by MC); or the extension of any loans or advances or other funding in favour of any person except for the grant of trade credit in its ordinary course of business and loans to employees in line with the employee loan scheme of the Company.

10.1.14 The aggregate remuneration and directors' fees compensation proposed to be paid to the Directors (including the total remuneration payable to the executive Directors in their capacity as employees of the Company); for avoidance of doubt, the above shall not extend to the remuneration of any senior personnel of the Company that is not a Director (which remuneration will be approved by the Board).

10.1.15 The adoption and establishment of superannuation, profit sharing, employee share option or ownership or pension schemes (not including such rights and schemes existing by virtue of law) and the terms thereof in favour of Directors or the employees or any group of employees of the Company; for the avoidance of doubt, the above shall not extend to bonuses or other generally accepted benefits granted to employees of the Company that are not Directors.

The above restrictions are subject to the following:

- (a) For the avoidance of doubt, where any business plan or other transaction or matter proposed to be approved or undertaken by the Company incorporates a Reserved Matter, such Reserved Matter must be approved as contemplated in this Clause 10.1 (and if not, removed from the business plan or as part of such transaction or matter) before such business plan, transaction or matter can be approved and implemented by the Company.
- (b) Where any Mid-Term Plan or Annual Plan is put to vote before the Board in accordance with the terms of this Agreement and is approved by the Directors that include at least one MC Director, any Reserved Matter forming part of this approved Mid-Term Plan or Annual Plan shall be deemed approved by MC for purposes of this Clause.
- (c) The above provisions will apply to the other Group Companies on a consolidated basis, and the Company shall procure that such Group Company shall comply with the above.
- (d) No further approval pursuant to this Clause 10 shall be required in respect of any transaction expressly permitted under or undertaken in accordance with the express terms of the Transaction Documents.

10.2 Listing of the Company will be at the sole discretion of the CDS Shareholder and any such listing shall not lead to MC holding Shares which are in excess of 30% of the issued share capital of the Company. For the avoidance of doubt and subject to the requirements of any Applicable Laws or stock exchange requirements in respect of any shareholder or promoter obligations, MC will have the right to sell all or any of the Shares held by MC at any relevant initial public offering.



## 11. AUDITOR AND ACCOUNTING POLICY

- 11.1 The Auditor of each Group Company shall be from a local accounting firm that is associated with an independent reputable international auditing firm or as soon as it is legally possible, each of the Parties shall exercise its powers of voting and rights of management control to nominate as Auditor, an independent reputable international auditing firm or a partner from an independent reputable international auditing firm, as may be applicable. The Auditor so nominated shall be appointed by the relevant Group Company as auditors in accordance with Applicable Laws.
- 11.2 The Auditor shall review and audit the financial accounts of the Group Company on a yearly basis unless otherwise required by the Group Company or Applicable Laws.
- 11.3 The financial year of the Group shall commence on 1 April of each year and end on 31 March of the following year, provided that the first fiscal year shall commence on the date of incorporation of the relevant Group Company.
- 11.4 Each of the Parties shall exercise its voting powers and rights of management control to procure that each Group Company maintains proper, accurate and complete accounting records and all other records relating to the conduct of the Business in compliance with Applicable Laws and International Accounting Standards.
- 11.5 Each of the Parties shall exercise its powers of voting and rights of management control to procure that the annual accounts of each Group Company in respect of a financial year are laid before the Shareholders in an annual general meeting held not later than six months after the end of the relevant financial year.
- 11.6 Each of the Parties shall exercise its powers of voting and rights of management control to procure that the Company shall prepare and provide the Shareholders with (a) monthly and quarterly unaudited management accounts of the Company and the Group (in a form reasonably acceptable to MC) and a reconciliation to the corresponding budget forecast for the relevant period, and (b) a quarterly management's discussion and analysis of operations and forecasts of the Company and the Group, in each case as soon as practicable after the end of the relevant financial quarter.
- 11.7 A set of the records and accounts described in Clause 11.6 shall be kept at the principal place of business of the Company. The books and records of each Group Company (including its accounting books and records and its statutory records and the minutes of meetings and resolutions of the board of directors and shareholders) shall be available for inspection during business hours by the authorised representatives of such of the Shareholders holding at least 10% of the Shareholding Proportion upon prior reasonable notice. Each such Shareholder shall have the right to take extracts of such books and records with any costs incurred to be borne by the Company for the first two inspections of the relevant Shareholder in a calendar year, and the costs of any further inspection by such Shareholder to be borne by such Shareholder.

## 12. BUSINESS PLANS AND FINANCING POLICY

- 12.1 The CDS Parties will provide a draft of the initial annual business plan for the Group to MC no later than the date of this Agreement and shall procure that a meeting of the Board is convened as soon as possible after the MC First Investment Completion to consider and approve this first initial business plan for the Group previously submitted by the CDS Parties to MC.
- 12.2 Each of the Parties shall exercise its powers of voting and rights of management control to cause to be prepared (a) mid-term business plans and mid-term budgets for the Group ("**Mid-Term Plans**") to cover three financial years on a rolling basis and which includes, at

least, the estimates of the annual net profit after tax for each of the three financial years, the maximum amount of the (i) Combined D/E ratio, and the (ii) D/E ratio of the Third Party Loans (the D/E ratios stated herein shall be collectively defined as "**Mid Term Plans D/E ratio**"), and (b) annual business plans and annual budgets updating the Mid-Term Plans which includes, at least the estimates of the annual operating profit, the annual net profit after tax, and the particulars of material changes to fixed assets, investments in new businesses or acquisitions, remuneration of the senior personnel of each Group Company, the updated maximum amount of the Mid Term Plans D/E ratio, the outstanding borrowings as of the last day of the financial year and (on a best efforts basis) their peak amount (and if the Parties so agree, to include a breakdown for Third Party Loans) during the financial year (and which peak amount shall be within the limit of the Mid Term Plans D/E ratio) ("**Annual Plans**"), for the majority approval of the Board (and after such time as all the Credit Line Outstandings have been repaid or otherwise set-off, the prior written approval of at least one MC Director with respect to the proposed Combined D/E Ratio where such ratio exceeds 3:7 (the "**floor ratio**")) as contemplated in Clause 10.1, as follows:

12.2.1 Annual Plans shall be prepared and submitted to the Board for approval as early as practicable before the first day of the relevant financial year.

12.2.2 Mid-Term Plans shall be prepared and submitted to the Board for approval as early as practicable before the first day of the period to which they relate.

For the purpose of this Clause, (a) the proposed Combined D/E ratio must be prepared by reference to the matters proposed in the relevant business plan, (b) the floor ratio shall be reviewed annually by the Board and may be revised with the approval of one CDS Director and one MC Director and (c) the Mid-Terms Plans and Annual Plans above may, where appropriate, be incorporated into and/or combined with the business plans of certain Food JV Members for the same period. Subject to Clause 10, the Board may from time to time amend or update any applicable Business Plans.

12.3 The capitalisation of the Company as at the Effective Date constitutes the initial funding of the Company.

12.4 As and when additional funds are required by the Group for its operations in relation to the Business, the Parties agree that such additional funding needs shall be financed in accordance with the following order of priority:

12.4.1 the Credit Line (where it has become available) or loans, borrowings or other means of financing from banks, financial institutions or other third party lenders ("**Third Party Lenders**") in accordance with the conditions set out in Clause 12.5 ("**External Financing**");

12.4.2 Shareholders' Loans to be made to the Company in the Shareholding Proportion in accordance with the conditions set out in Clause 12.6; and

12.4.3 subscription by the Shareholders for further Shares in the Company in the Shareholding Proportion ("**Additional Equity Contribution**") in accordance with the conditions set out in Clause 12.7,

provided however that the options set out in Clause 12.4.2 and 12.4.3 shall only be availed of by the Parties in the event that External Financing is not available on terms and conditions acceptable to the Company, in which event, the Board may, subject to Clause 10 (if applicable), call for Shareholders' Loans or Additional Equity Contribution. For the avoidance of doubt, a Director or Shareholder is not obliged under any circumstances to participate in any such call or provide any Shareholders' Loan or Additional Equity Contribution.

12.5 External Financing

Any Shareholder may in its sole discretion (and on such terms specified by or acceptable to it) elect to provide guarantees, indemnities, undertakings and other securities ("**Guarantees**") to any Third Party Lender in connection with any particular transaction. There is no requirement for any other Shareholder to likewise provide Guarantees for the same transaction unless such other Shareholder agrees in its sole discretion (and on such terms specified by or acceptable to it) to do so.

## 12.6 Shareholders' Loans

12.6.1 If the Company requires any Shareholders' Loans, the Board may, subject to Clause 10 (if applicable), call for such Shareholders' Loans to be provided by Shareholders. Shareholders' Loans shall be called from Shareholders in accordance with the Shareholding Proportion and the Board shall in connection with such call, request that the same be made available within 30 days from the date of such call. For the avoidance of doubt, a Shareholder is not bound to participate in any such call or to provide any such Shareholders' Loan.

12.6.2 If any Shareholder is unable or unwilling to fund its portion of the Shareholders' Loans ("**Non-Funding Shareholder**"), then all or any of the other Shareholder(s) who have funded their own portion of the Shareholders' Loans ("**Funding Shareholder**") shall have the right, but not the obligation, to fund the whole or part of the Non-Funding Shareholder's shortfall in accordance with their relative Shareholding Proportion by making an additional loan ("**Shareholders' Bridging Loan**") to the Company. Any Shareholders' Bridging Loan shall be extended on terms that are mutually acceptable to the Shareholder making the advance and the Company, including the payment of commercial interest, but shall not at any time include any rights of conversion to Shares.

12.6.3 In the event of a partial refinancing of all outstanding Shareholders' Loans or upon a decision of the Board to repay the Shareholders' Loans (including in the event of a proposed transfer of Shares by any Shareholder as contemplated in Clause 14.3, Clause 14.6, Clause 15.3 or Clause 16), the Company shall repay or procure the repayment of any outstanding Shareholders' Bridging Loans in full first, followed by any other outstanding Shareholders' Loans in accordance with the relative proportion in which they were made available. As regards the repayment of any outstanding Shareholders' Bridging Loans, this shall be repaid to the Funding Shareholder(s) (if more than one) in proportion to the advances made by them towards the Shareholders' Bridging Loans. For the avoidance of doubt, the repayment of all Shareholders' Loans shall include the interest payable on such loans and the above provision shall not extend to the Credit Line.

12.6.4 Notwithstanding anything to the contrary herein, the Credit Line shall not be considered as a Shareholders' Loan and the terms and conditions relating to the Credit Line and repayment of the Credit Line shall be governed by the Credit Line Agreement.

## 12.7 Additional Equity Contribution

12.7.1 Subject to compliance with Clause 10, any issue of Shares for purposes of any Additional Equity Contribution shall be offered to all Shareholders for subscription in accordance with the Shareholding Proportion. In the event of such an offer ("**Subscription Offer**"), all Shareholders may, but shall not be obliged to, subscribe and pay for such of the shares ("**Subscription Offer Shares**") offered to each of them.

12.7.2 Each Subscription Offer shall be made by notice specifying the number and class of the Subscription Offer Shares and the price at which the same are offered and limiting the time (not being less than 30 days, unless the Shareholder to whom the



offer is to be made otherwise agrees) within which the offer may be accepted by the relevant Shareholder as to all or any of the Subscription Offer Shares comprised in the Subscription Offer. Failing such acceptance, the relevant Shareholder shall be deemed to have declined the Subscription Offer. Any Subscription Offer Shares not accepted for purchase shall be offered to such of the Shareholders ("**Accepting Shareholders**") that have taken up all of the Subscription Offer Shares offered to them. Such offer shall be made to the Accepting Shareholders in accordance with their relative Shareholding Proportion, and the process shall be repeated in favour of Accepting Shareholders that have further taken up all Subscription Offer Shares offered to them until all of the Subscription Offer Shares have been taken up or there shall be no further Accepting Shareholders. Any remaining Subscription Offer Shares may then be disposed of by the Board to any person (including any Shareholder but excluding any excluded persons agreed between the Parties from time to time and any Sanctioned Person), on terms no more favourable than the terms of the Subscription Offer originally made.

- 12.7.3 Notwithstanding the foregoing provisions of this Clause 12.7, any Shareholder may by notice in writing waive his right of pre-emption generally or specifically in advance of any offer of shares and such waiver, once made, shall be deemed irrevocable except with the sanction of the Board.

### 13. DIVIDEND POLICY

- 13.1 It is agreed that as between the Parties (whether such Party is a direct shareholder of any Group Company), the net profits of the Group (on an aggregated basis) are to be apportioned between them based on the prevailing Shareholding Proportion (in the Company) and each Party will take the necessary steps to give effect to the above.
- 13.2 Having regard to the above, subject to the Group having sufficient profits available for distribution under the Act, each of the Parties shall exercise its powers of voting and rights of management control (whether direct or indirect) to procure that immediately after the end of each financial year, all of the net profits of the Group shall be distributed to the relevant shareholder(s) of each Group Company as dividends (and apportioned between the Parties in accordance with Clause 13.1), unless the Board properly determines that the retention of any part or all of the same is prudent for purposes of meeting any capital expenditure and working capital requirements of the relevant Group Company or the Group.
- 13.3 In the event that the Board makes such a determination for retention, then all of the net profits remaining after retention will be distributed, provided always that notwithstanding anything to the contrary, subject to Applicable Laws, at least 20% of the net profits of the Group shall always be distributed to the relevant shareholders as dividends (and apportioned between the Parties in accordance with the Shareholding Proportion) and the Board may not make a determination for retention which prevents such minimum distribution aforesaid.

### 14. DEADLOCK

- 14.1 If either the CDS Shareholder or MC (acting reasonably) is of the view that there has arisen a fundamental irreconcilable difference between the Parties in relation to the conduct of, or the strategy for or future of the Business or other material aspects of the Company and/or their joint venture and the relationship between the Parties *inter se* has broken down or deteriorated to such extent that the Company (and/or the Food JV Group) may not be able to properly carry on the Business or it may not be possible for the Parties to continue with their joint venture as originally contemplated ("**Deadlock**"), such Party ("**Initiating Party**") may serve a written notice ("**Deadlock Notice**") on the other Party ("**Receiving Party**");

- 14.1.1 stating that in its opinion a Deadlock has occurred; and



- 14.1.2 identifying the matter or issue giving rise to the Deadlock.
- 14.2 Within 14 days of the receipt of the Deadlock Notice, the Receiving Party may issue a written notice to the Initiating Party ("**Discussion Notice**") requesting for a meeting to discuss the Deadlock and such Discussion Notice shall specify three alternative dates for a meeting between the chief executive officer of the CDS Shareholder and a representative of MC Parent who shall be granted the applicable authority from MC Parent to participate in such discussion (which dates must be within 30 days of the Discussion Notice). The Initiating Party shall select one of such dates and notify the Receiving Party in writing of its selection within seven days, failing which, the last date proposed by the Receiving Party shall be deemed to be the date of the designated meeting. On the date of the meeting:
- 14.2.1 the chief executive officer of the CDS Shareholder and MC Parent shall meet and discuss in good faith the Deadlock and the matter or issue giving rise to Deadlock; and
- 14.2.2 each Party shall in connection with the proceedings described in Clause 14.2.1 use all reasonable endeavours in good faith to resolve the Deadlock within 30 days of the date of such meeting.
- 14.3 If the Receiving Party does not issue a Discussion Notice within the 14-day period specified in Clause 14.2, MC shall have the right ("**Put Option**"), by notice in writing to the CDS Shareholder within 30 days of the service of the Deadlock Notice, to require the CDS Shareholder to purchase (i) all (but not some only) of the Shares for the time being held by MC at a price equal to the FMV (which shall be determined in accordance with Clause 14.7) and (ii) all (but not some) of the Shareholders' Loans owing to MC (to the extent not discharged prior to the relevant transfer of the Shares of MC) at a price equal to the face value thereof.
- 14.4 If the Discussion Notice is issued and the Deadlock still remains unresolved after the 30 days' period specified in Clause 14.2, the Parties agree that the Deadlock shall first be submitted to the Singapore Mediation Centre for resolution by mediation in accordance with the Mediation Procedure for the time being in force, and accordingly (a) the Parties shall cooperate to select and appoint an appropriate person or persons as mediator, failing which, the Singapore Mediation Centre will make such appointment; and (b) either Party may submit a request for mediation (in the prescribed form) to the Singapore Mediation Centre within 30 days after the 30 days' period specified in Clause 14.2. The Parties agree to participate in the mediation in good faith. The fees and expenses of the mediator shall be borne equally between the Parties unless the mediator determines that the conduct of a Party is such that it should bear all or a different proportion of such fees and expenses.
- 14.5 If the Deadlock remains unresolved when the mediation is terminated in accordance with the Mediation Procedure, the Parties agree that either Party may, within 30 days from the termination of the mediation, refer the dispute to arbitration in Singapore in accordance with the rules of the SIAC for the time being in force, which rules are deemed to be incorporated by reference to this Clause. There shall be three arbitrators, the first of whom shall be appointed by the CDS Shareholder, the second of whom shall be appointed by MC and the third of whom shall be appointed by the mutual agreement of the Parties, or failing such agreement, in accordance with the rules of the SIAC. The arbitration proceedings shall be conducted in English and the resulting arbitral award shall be final and binding, and judgment upon such award may be entered in any court having jurisdiction thereof.
- 14.6 The arbitrators shall determine (a) whether there is a Deadlock (as defined in Clause 14.1 above); and (b) if so, whether the Deadlock was caused by bad faith on any Party, and if the arbitral award provides that a Deadlock has occurred and:

- 14.6.1 the Deadlock was caused solely by bad faith on the part of the CDS Shareholder, MC shall have the right ("**Put Option**"), by notice in writing to the CDS Shareholder, within 14 days of the date of the arbitral award (provided that there is no error in computation, or any clerical or typographical error or any error of a similar nature in the arbitral award), to require the CDS Shareholder to purchase (i) all (and not some only) of the Shares for the time being held by MC at a price equal to the FMV (which shall be determined in accordance with Clause 14.7) and (ii) all (and not some) of the Shareholders' Loans owing to MC (to the extent not discharged prior to the relevant transfer of the Shares of MC) at a price equal to the face value thereof; and
- 14.6.2 other than in the case set out in Clause 14.6.1 or where the Deadlock was caused solely by bad faith on the part of MC, MC shall have the right (also "**Put Option**"), by notice in writing to the CDS Shareholder, within 14 days of the date of the arbitral award (provided that there is no error in computation, or any clerical or typographical error or any error of a similar nature in the arbitral award), to require the CDS Shareholder to purchase (i) all (and not some only) of the Shares for the time being held by MC at the FMV (which shall be determined in accordance with Clause 14.7) and (ii) all (and not some) of the Shareholders' Loans owing to MC (to the extent not discharged prior to the relevant transfer of the Shares of MC) at a price equal to the face value thereof, unless the CDS Shareholder does not have the financial capacity to purchase the said Shares and the said Shareholders' Loans as aforesaid and notifies MC in writing of this within 30 days of the determination of the FMV under Clause 14.7. In such event, the Parties will co-operate and use best efforts to source for a third party buyer to purchase all the said Shares and the said Shareholders' Loans from MC in place of the CDS Shareholder.
- 14.7 In the event that the Put Option is exercised by MC pursuant to Clause 14.3 or 14.6 (as applicable), each Party shall appoint an Independent Auditing Firm to determine the FMV and shall notify the other Party in writing ("**FMV Notice**") of its Independent Auditing Firm's determination within 30 days from the date of exercise of the Put Option. The FMV shall be the average of the two separate values that each of the Independent Auditing Firms certifies in writing to be the prevailing fair market value of the Shares in the issued share capital of the Company, expressed on a per Share basis, if the Shares were to be transferred between a willing seller and a willing buyer transacting at arm's length terms on the date of service of the Deadlock Notice, taking into account all relevant factors deemed appropriate by the said Independent Auditing Firm. If the FMV, determined and certified by the Independent Auditing Firms as above, is not acceptable to either Party, the Third Independent Auditing Firm will be appointed to determine the prevailing fair market value of the Shares as aforesaid, and the FMV shall then be the average of the three separate values. The FMV so determined shall be final and binding for all purposes save for manifest error on the part of any of the Independent Auditing Firms. The Independent Auditing Firms shall act as experts and not as arbitrators and their costs and expenses shall be borne by the Company.
- 14.8 Completion of the transfer of the Shares and Shareholders' Loans held by MC to the CDS Shareholder shall take place within 10 Business Days from (i) the date on which the FMV of the Shares has been determined in accordance with Clause 14.7 or (ii) the date on which all relevant Share Change Consents have been obtained, whichever is the later date, provided that if all relevant Share Change Consents have not been obtained on or before the date which is 60 days of the expiration of the 10 Business Days' period described in paragraph (i) herein, the sale and purchase of the Shares and Shareholders' Loans held by MC shall not take place. On completion, MC shall transfer its Shares and Shareholders' Loans to the CDS Shareholder upon full payment to MC of the price of the Shares and Shareholders' Loans. For purposes of the transfer contemplated in this Clause 14.1, the CDS Shareholder may request that some or all of the relevant Shares and Shareholders' Loans be purchased by a third party.
- 14.9 If the sale and purchase of the Shares and the Shareholders' Loans (if any) as contemplated herein is not able to proceed as a result of any Share Change Consent not being obtained

within the time period specified in paragraph (ii) of Clause 14.8 above, the Parties will discuss and explore, in good faith, alternative arrangements permitted under Applicable Laws which would enable MC to exit from its investment in the Company and receive an amount equivalent to the amount that it would have received if the sale and purchase of Shares and Shareholders' Loan (if any) had taken place.

## 15. TRANSFER OF SHARES

- 15.1 A Shareholder may assign or transfer any of its Shares to any of its Affiliates upon giving written notice to the other Shareholders and subject to the Affiliate (a) entering into the Deed of Adherence to assume such rights and benefits of the transferring Shareholder that are assigned or transferred to it, and to be bound by all obligations imposed by this Agreement on a Party, as though it was a Party herein in addition to the transferring Shareholder (as applicable), and (b) providing an indemnity to the other Shareholders in respect of the performance and discharge by the Affiliate of its obligations under this Agreement; provided however that such assignment or transfer shall further be subject to the condition that if the transferee ceases to be an Affiliate, it shall immediately re-transfer the Shares in question to the Shareholder or to another Affiliate of the Shareholder, subject to a further accession agreement and indemnity being provided in the case of a transfer to another Affiliate.
- 15.2 Except as provided in Clause 15.1 or except for transfers effected under Clause 17.2, the CDS Shareholder agrees and undertakes that it will continue to hold at least 51% of the issued share capital of the Company for a period of three years from the MC First Investment Completion Date.
- 15.3 Other than an assignment or a transfer made to an Affiliate pursuant to Clause 15.1 and subject to the lock-up period in Clause 15.2 and the rights of the CDS Shareholder and MC set out in Clause 15.5 and 15.6 respectively and excepting any transfers effected under Clause 14 or Clause 17.2, any Shareholder ("**Offeror**") who desires to sell or transfer Shares to a third party ("**Relevant Third Party**") shall give to the Company and the other Shareholders ("**Other Shareholders**") notice in writing ("**Offer Notice**"), which shall specify the number of Shares proposed to be sold or transferred (the "**Offer Shares**") and the price for and other terms of the transfer, and the identity of the Relevant Third Party. For the avoidance of doubt, the terms of the Offer may include a condition to purchase all or some of the Shareholders' Loans of the Offeror (to the extent not discharged prior to the proposed transfer of the Shares of the Offeror). The Offer Notice shall constitute an irrevocable offer by the Offeror for the sale of the Offer Shares to the other Shareholders at such price and on such terms specified in the Offer Notice, and may be accepted by the Other Shareholders by written notice at any time during the period of 20 Business Days from the date of the Offer Notice. The Offer Notice may contain a condition that the Other Shareholders must accept all (and not some only) of the Offer Shares ("**Full Acceptance Condition**"). If the Other Shareholders accept all (or some of the Offer Shares, where no Full Acceptance Condition has been specified) within the 20 Business Days' period, the Offeror shall be bound to sell to the Other Shareholders such of the Offer Shares as are accepted together with the corresponding Shareholders' Loans (if any), at the price and on the terms specified in the Offer Notice provided that in the case of competition amongst the Other Shareholders, the Offer Shares shall be allocated amongst the Other Shareholders together with the corresponding Shareholders' Loans (if any) in accordance with their relative Shareholding Proportion. Completion of the transfer and payment of the transfer consideration shall take place within 10 Business Days of the expiration of the aforementioned 20 Business Days' period for acceptance or the date on which all relevant Share Change Consents have been obtained, whichever is the later date. If any of the Offer Shares together with corresponding Shareholders' Loans (if any) are not accepted by the Other Shareholders (or all of the Offer Shares together with the corresponding Shareholders' Loans (if any) are not accepted where a Full Acceptance Condition has been specified), the Offeror may at any time within 90 days from the date of the Offer Notice transfer such Shares together with the corresponding Shareholders' Loans to the Relevant Third Party at a price not less than the price fixed and



on terms not more favourable than that contained in the Offer Notice; provided for the avoidance of doubt, that if the Offeror had specified a Full Acceptance Condition, the Offeror may only transfer all and not some only of the Offer Shares together with the corresponding Shareholders' Loans (if any) to the Relevant Third Party, and provided further that the Relevant Third Party enters into the Deed of Adherence to (i) assume all rights and benefits of the transferring Shareholder and to be bound by all obligations imposed by this Agreement as though it was a Party herein in place of the transferring Shareholder, in the case where the Offeror ceases to hold any Shares in the Company, or (ii) to become an additional Party to this Agreement and thereby to enjoy all rights and benefits that are generally conferred upon a Party by this Agreement or expressly assigned to it by the Offeror, and to be bound by all obligations that are imposed upon a Party by this Agreement, in the case where the Offeror continues to hold Shares in the Company. Where the Offeror is MC and MC does not sell the Offer Shares together with the corresponding Shareholders' Loans (if any) to the Relevant Third Party within the said 90 days' period, any subsequent sale of the Offer Shares by MC shall be in accordance with this Clause 15.3 (including the issuance of a new Offer Notice).

- 15.4 The Offeror may stipulate in the Offer Notice that the Offerees shall provide suitable guarantees, indemnities, undertakings or securities so as to replace any guarantees, undertakings or securities that may have been given by the Offeror in its capacity as a Shareholder in relation to any loan or financing that is extended to the Company or that the Offerees shall provide suitable counter-indemnities in favour of the Offeror as a condition of the sale and purchase of the Offer Shares. However, the Offeror shall be obliged to obtain its own release and discharge from any guarantee, undertaking or security that may have been previously provided by the Offeror.
- 15.5 The requirement to extend rights of first refusal set forth in Clause 15.3 shall not apply to any transfer of Shares by the CDS Shareholder except where (i) it seeks to transfer all of its Shares, or (ii) such number of Shares which, if transferred, will result in (aa) the CDS Shareholder holding less than 51% of the issued share capital of the Company, or (bb) any person other than MC holding the largest or second largest block of Shares in the Company. In the specific instances referred to in paragraphs (i) and (ii) above and provided that MC and its Affiliates hold at least 15% of the issued share capital of the Company prior to the proposed transfer of Shares by the CDS Shareholder, the CDS Shareholder is obliged to extend rights of first refusal in the manner set forth in Clause 15.3 to MC only, and not to any other Shareholder. Where the specific instances referred to in paragraphs (i) and (ii) above are not applicable, the CDS Shareholder may transfer its Shares without observing the rights of first refusal set forth in Clause 15.3, provided that it shall give at least 20 Business Days' prior written notice to MC (or such assign of MC aforesaid) of its intention to transfer Shares and provide reasonable particulars of the transferee, the number of Shares to be transferred and the timing for the transfer, and disclose any material impact which such transfer may have on the Business or MC's rights and interests in the Company.
- 15.6 In any instance where the Shareholder seeking to transfer Shares is the CDS Shareholder or MC, the CDS Shareholder or MC is obliged only to extend rights of first refusal in the manner set forth in Clause 15.3 to MC or the CDS Shareholder (as appropriate) only, and not to any other Shareholder, provided that the CDS Shareholder or MC (as the case may be) shall have the right to designate an Affiliate to acquire some or all of the relevant Shares.
- 15.7 Notwithstanding anything to the contrary contained in this Agreement, a Shareholder shall not at any time transfer all or any of its Shares to any person which carries on in Myanmar any business which is in direct competition with the Business as carried on from time to time or to excluded persons agreed between the Parties from time to time or to a Sanctioned Person.
- 15.8 Otherwise than with the prior written consent of all other Shareholders, a Shareholder shall not:



- 15.8.1 create any Encumbrance over its legal or beneficial interest in any of its Shares (provided that in the case of the CDS Shareholder, it may create any Encumbrance over its legal or beneficial interest over such number of its Shares (a) that will not result in the remaining unencumbered Shares of the CDS Shareholder being less than 51% of the issued share capital of the Company and (b) not exceeding the number of Shares held by MC as at the date on which the Encumbrance is created);
  - 15.8.2 sell, transfer or otherwise dispose of any of its Shares (or any legal or beneficial interest therein) except as permitted by this Clause 15 or Clauses 14, 16 and 17.2;
  - 15.8.3 enter into any agreement in respect of the votes attached to the Shares held by the Shareholder; or
  - 15.8.4 agree, whether or not subject to any condition precedent or subsequent, to do any of the foregoing.
- 15.9 The provisions set forth in Clauses 15.10 to 15.14 are intended to apply to all transfers of Shares pursuant to this Agreement and not only to transfers which are transacted under this Clause 15. Any transfer of Shares in violation of the restrictions, procedures, limitations, and conditions of this Agreement shall be null and void and shall not be recorded in the books of the Company or the books shall be amended or revised accordingly.
- 15.10 If any Share Change Consent is required for any Agreed Share Change, each Party undertakes to take all actions and steps, exercise all of its powers of voting and rights of management control, and sign, execute and deliver all agreements, documents and materials that may be required to obtain such Share Change Consent. In particular, each of the Parties shall ensure that any provisions contained in the Articles restricting the issue and transfer of Shares shall be waived or suspended to allow an Agreed Share Change to proceed as contemplated in this Agreement.
- 15.11 If any Shareholder (being a foreigner) which is otherwise entitled to increase its shareholdings pursuant to an Agreed Share Change is not able to do so as a result of any limitations imposed by Applicable Laws on the level of minimum participation in the Company by citizens and/or citizen owned companies, the Shareholder affected may require that any part or all of the additional Shares be issued or transferred instead to a third party citizen or citizen owned company sourced for and identified by the Shareholder affected (but which third party shall not be excluded persons agreed between the Parties from time to time or a Sanctioned Person).
- 15.12 Each Party which transfers any Shares or Shareholders' Loans (if any) to any other Party under this Agreement is deemed to represent and warrant that it has good, valid and absolute title to such Shares and Shareholders' Loans, as may be applicable, and that the same is free from any Encumbrance and will be transferred to the relevant transferee free from any Encumbrance and with all rights, claims and entitlements accrued or accruing thereon. On each completion of sale and purchase or transfer of any such Shares and Shareholders' Loans (if any), the transferor shall be obliged to deliver the following (where applicable):
- 15.12.1A duly executed transfer form in favour of the transferee or as it may direct in respect of the Shares.
  - 15.12.2The share certificates in respect of the Shares.
  - 15.12.3A transfer of the relevant Shareholders' Loans owing by the Company to the transferor.
  - 15.12.4The resignations of each Director appointed to the Board by the transferor (where applicable), which resignations shall take effect on completion.

- 15.12.5 Any other document which may be required to enable the transferee to obtain the effective transfer of the transferor's Shares and the transferor's Shareholders' Loans to it and to be registered as the holder thereof, provided that the transferor shall not be obliged to deliver any document which is in the transferee's control or possession or procure the execution of any document on the part of the transferee.
- 15.13 The stamp duty payable on the transfer of the transferor's Shares and the transferor's Shareholders' Loans (if any) shall be borne wholly by the transferee unless the transferor is a Defaulting Party transferring Shares and Shareholders' Loans under Clause 17.2, in which event all stamp duty shall be borne by such said transferor.
- 15.14 On payment of the purchase price to the transferor or the Company (as the case may be), the transferee shall be deemed to have obtained a good quittance for such payment and the Company shall cancel the share certificates representing the transferor's Shares issued in favour of the transferor and issue and deliver new share certificates for the transferor's Shares to the transferee and/or its nominee. The transferee shall further be entitled to require that its name and/or its nominee's names be entered in the Company's register of members as the holder of the transferor's Shares and the Company shall so enter the name of the transferee and/or its nominee as the holder of the transferor's Shares. The Company shall forthwith pay the purchase price received to the transferor, but without any applicable interest, upon demand by the transferor.

## 16. TAG ALONG

- 16.1 The provisions of this Clause 16 are without prejudice to the prior application of Clause 15.3 insofar as Clause 15.3 applies to any particular transfer of Shares by the CDS Shareholder.
- 16.2 Subject to aforesaid, in the event that the CDS Shareholder intends to transfer all or any of its Shares to any person, the CDS Shareholder shall promptly notify MC of the proposed transfer(s) and the terms and conditions thereof (the "**TA Sale Notice**") and the identity of the proposed transferee ("**TA Transferee**"). Further to the TA Sale Notice, and provided that when the first TA Sale Notice is given, MC and its Affiliates hold at least 15% of the issued share capital of the Company (if the first TA Sale Notice is given prior to the MC Second Investment Completion) or at least 30% of the issued share capital of the Company (if the first TA Sale Notice is given on after the MC Second Investment Completion), MC may (but is not obliged to) by notice in writing to the CDS Shareholder to be given within 45 days of the TA Sale Notice, require the CDS Shareholder to procure that the TA Transferee, concurrently purchases from MC and such of its Affiliates who are Shareholders ("**TA Transferors**") the Shares ("**TA Shares**") and the Shareholders' Loans for the time being held by them in accordance with the provisions below:

Scenario after proposed transfer of Shares by the CDS Shareholder	Tag Along Rights
The CDS Shareholder holds at least 51% of the issued share capital of the Company <u>and</u> MC holds the second largest block of Shares in the Company	No tag-along rights
The CDS Shareholder holds at least 51% of the issued share capital of the Company <u>and</u> any person other than MC holds the second largest block of Shares in the Company	All (and not some only) of the Shares (" <b>TA Shares</b> ") for the time being held by the TA Transferors in the Company and all of the Shareholders' Loans for the time being owed to them by the Company (" <b>100% tag along</b> ")

The CDS Shareholder holds less than 51% of the issued share capital of the Company but holds the largest block of Shares in the Company <u>and</u> MC holds the second largest block of Shares in the Company	Such percentage of the Shares (also " <b>TA Shares</b> ") for the time being held by the TA Transferors in the Company as may be proportionate to the percentage of Shares proposed to be transferred by the CDS Shareholder (in relation to the total shareholdings of the CDS Shareholder in the Company) and the same percentage of the Shareholders' Loans for the time being owed to them by the Company
The CDS Shareholder holds less than 51% of the issued share capital of the Company <u>and</u> either (i) the CDS Shareholder does not hold the largest block of Shares in the Company or (ii) MC does not hold the second largest block of Shares in the Company	100% tag along

- 16.3 The purchase of the TA Shares by the TA Transferee shall be on terms no less favourable than those offered by the TA Transferee for the Shares of the CDS Shareholder and the purchase of the Shareholders' Loans (to the extent not discharged prior to the proposed transfer) by the TA Transferee. Completion of the purchase of the TA Shares and the Shareholders' Loans (if any) shall take place concurrently with the completion of the purchase of the Shares of the CDS Shareholder by the TA Transferee, subject however to the overriding condition that the CDS Shareholder must either procure that the TA Transferee pays for the TA Shares and the Shareholders' Loans (if any) in cash and in full on completion of transfer of the TA Shares or make such payment in cash on behalf of the TA Transferee. Notwithstanding the foregoing, MC shall be entitled (but not obliged) at any time to consider and accept a non-cash equivalent as consideration for the TA Shares and the Shareholders' Loans (if any) on terms acceptable to it. If the TA Transferee fails or is unable to complete the purchase of the TA Shares and the Shareholders' Loans (if any) in accordance with the terms herein, the CDS Shareholder shall not be entitled to transfer its Shares to the TA Transferee.

## 17. TERMINATION AND LIQUIDATION

- 17.1 This Agreement shall remain valid, binding and effective on the Parties unless sooner terminated (without prejudice to the Parties' rights in respect of any antecedent breach of this Agreement) upon the occurrence of any of the following:
- 17.1.1 upon the mutual written agreement of the Parties;
  - 17.1.2 the transfer by the Parties of their entire shareholdings in the capital of the Company to a third party, or the vesting of the entire shareholdings in the capital of the Company in one Party and/or its Affiliates;
  - 17.1.3 the dissolution or winding up of the Company, in accordance with the provisions of ~~Clause 10.1.8~~; or
  - 17.1.4 upon the listing of the Company on a stock exchange.
- 17.2 Obligatory Transfer
- 17.2.1 In the event that:

- (a) any Party should commit a breach of the terms of this Agreement (including the terms of Clause 14) or any other Transaction Document and such breach is material and is not capable of remedy;
- (b) any Party should commit a material breach of the terms of this Agreement (including the terms of Clause 14) or any other Transaction Document and where such breach is capable of remedy, fails to initiate any steps to remedy such breach within 30 days of the written notice of any other Party to do so or fails to remedy such breach within 60 days of the said written notice;
- (c) any Party is wound up or dissolved, or any proceeding is commenced or any action is taken or an order is made or an effective resolution is passed for the bankruptcy, dissolution, winding up, liquidation or insolvency of any Party or for the appointment of a liquidator, liquidation committee, receiver, judicial manager, administrator, trustee or similar officer of any Party or all or a material part of its assets, business or undertaking;
- (d) any Party stops or suspends payment to its creditors generally, becomes insolvent or is unable or admits its inability to pay its debts as they fall due, or enters into any composition or arrangement with its general body of creditors, or makes a general assignment for the benefit of its general body of creditors;
- (e) any Party ceases or threatens to cease to carry on the whole or a material part of its business otherwise than in the course of a reconstruction or amalgamation approved by the other Parties (such approval not to be unreasonably withheld);
- (f) any Party has a receiver or manager, or administrator or judicial manager or similar officer, appointed over the Party or all or a material part of its assets, business or undertaking or if any execution or other legal process is enforced against all or a material part of its assets, business or undertaking; or
- (g) any Party suffers or incurs any material change in its shareholders or ultimate shareholders or any material change in management control, provided that where a Party is a listed company or a subsidiary of a listed company, this event will not extend to any change resulting from a change in the shareholders of the listed company,

where the abovementioned Party ("**Defaulting Party**") is MC, the CDS Shareholder shall have the right, by notice in writing to MC ("**Call Option Notice**"), to require MC to sell all (and not some only) of the Shares and the Shareholders Loans (other than amounts owing to MC under the Credit Line Agreement) held by MC to the CDS Shareholder, and where the Defaulting Party is the CDS Shareholder, MC shall have the right, by notice in writing ("**Put Option Notice**") to the CDS Shareholder, to require the CDS Shareholder to acquire all (and not some only) of the Shares and the Shareholders Loans (other than amounts owing to MC under the Credit Line Agreement) held by MC, provided that where the above is triggered by any of the events in Clauses 17.2.1(c) to (f) and the Defaulting Party is the CDS Shareholder, if the CDS Shareholder does not have the financial capacity to purchase the said Shares and the said Shareholders' Loans of MC as aforesaid and notifies MC in writing of this within 30 days of the determination of the FMV as contemplated in Clause 17.2.2, the Parties will co-operate and use best efforts to source for a third party buyer to purchase on the said Shares and the said Shareholders' Loans from MC in place of the CDS Shareholder.

17.2.1A In the case where the relevant non-Defaulting Party wishes to issue the Call Option Notice or the Put Option Notice (each a "**Termination Notice**"), as the case may be,



by reason of an event ("**Default Event**") specified in Clause 17.2.1(a) or Clause 17.2.1(b), the non-Defaulting Party shall, before the issuance of the Termination Notice, give written notice of such intent to the Defaulting Party ("**Default Notice**"). Following such Default Notice, the chief executive officer of the non-Defaulting Party and the Defaulting Party (or in the case of MC, a representative of MC Parent who shall be granted the applicable authority from MC Parent to participate in such discussion) shall meet and discuss in good faith the Default Event, and use all reasonable endeavours in good faith to resolve the matter within 30 days of the service of the Default Notice, failing which, the non-Defaulting Party shall be entitled to proceed to issue the Termination Notice to the Defaulting Party.

17.2.2 Subject to Clause 17.2.3, the price of the Shares and Shareholders' Loans to be transferred pursuant to Clause 17.2.1 (hereinafter referred to as the "**Termination Shares and Loans**") shall be agreed between the Parties, failing which the FMV of the Shares shall be the FMV determined in accordance with Clause 14.7 and the price of the Shareholders' Loans shall be the face value thereof.

17.2.3 Completion of the transfer of the Termination Shares and Loans shall take place within 10 Business Days from (i) the date of the Termination Notice at the price agreed upon by the Parties or, if applicable, the date on which the FMV of the Shares has been determined in accordance with Clause 14.7 or (ii) the date on which all relevant Share Change Consents have been obtained, whichever is the later date, provided that if all relevant Share Change Consents have not been obtained on or before the date which is 60 days of the expiration of the 10 Business Days' period described in paragraph (i) herein, the sale and purchase of the Termination Shares and Loans shall not take place and the Parties will discuss and explore, in good faith, alternative arrangements permitted under Applicable Laws which would enable MC to exit from its investment in the Company and receive an amount equivalent to the amount that it would have received if the sale and purchase of Termination Shares and Loans had taken place.

17.2.4 On completion, the transferor or transferors (as the case may be) shall transfer the Termination Shares and Loans to the transferee or transferees (as the case may be) upon full payment to the transferor or transferors (as the case may be) of the price of the Termination Shares and Loans. If the Defaulting Party is the transferor, the transferee shall be entitled to deduct or set off from the price of the transfer any and all Losses incurred or suffered by the transferee in respect of any antecedent breach of this Agreement by the Defaulting Party.

17.3 The termination of this Agreement or the cessation of a Party as Shareholder shall not release any Party from such of the provisions herein as are intended by their nature or by their terms to survive termination or such cessation, nor shall such termination or such cessation relieve any Party of any antecedent breaches of any of the terms and conditions of this Agreement.

## 18. CONFIDENTIALITY

18.1 During the term of this Agreement, a Party ("**Receiving Party**") may learn of or acquire confidential information relating to, belonging to or concerning the other Party or Parties and/or the respective Affiliates of such other Party or Parties or any Group Company ("**Concornod Party**"):

18.1.1 relating to or concerning its businesses, assets, operations, affairs and other condition (including research, development work, studies, analysis, evaluations, trade secrets, materials, inventions, systems, works in progress, business plans, marketing plans, business methods and procedures);

- 18.1.2 relating to or concerning its actual or prospective clients, business contacts of, or persons having business dealings with it, and/or relating to or concerning its businesses, assets, operations, affairs and other condition; or
- 18.1.3 which had in turn been acquired by the Concerned Party under obligations of confidentiality owed to any person.
- 18.2 Subject to Clause 18.3, all such information referred to above and the terms of this Agreement shall be collectively referred to as "**Confidential Information**", unless such information is within the public domain or is or becomes publicly known through no wrongful act or default by the Receiving Party or its Representatives. Further, where the Confidential Information is that of any Group Company, the Concerned Party shall be the Company and all Shareholders other than the Receiving Party.
- 18.3 The Receiving Party agrees not to disclose any Confidential Information to any person or to use any Confidential Information for any purpose whatsoever except:
- 18.3.1 with the prior written consent of the Concerned Party; or
- 18.3.2 to such of its Representatives for purposes of discharging their duties and responsibilities owed to the Receiving Party, provided that the Receiving Party shall procure that the said Representatives will not make any further disclosure or use the Confidential Information for any other purpose; or
- 18.3.3 as required pursuant to Applicable Laws or an order of court, or the directives or the reporting requirements of any governmental authority or agency, or the requirements of any stock exchange; or
- 18.3.4 as required in respect of or in connection with legal proceedings between Parties (and/or the Company) or their Affiliates in connection any Transaction Document or the Business.
- 18.4 In the event of any intended disclosure pursuant to Clause 18.3.3, the Receiving Party shall (i) use its best endeavours to inform the Concerned Party of the full circumstances of the disclosure as soon as may be practicable, (ii) consult with the Concerned Party as to the possible lawful steps that may be taken to avoid or limit disclosure and (iii) at the sole cost and expense of the Concerned Party, co-operate with the Concerned Party if the Concerned Party decides to bring any legal or other proceedings to challenge the validity of the requirement to disclose the information.
- 18.5 Each of the Parties shall exercise its powers of voting and management control to minimize the risk of disclosure by the Company of its own Confidential Information.
- 18.6 The obligations contained in this Clause 18 shall survive the termination of this Agreement.

## **19. WARRANTIES, REPRESENTATIONS AND UNDERTAKINGS**

- 19.1 Each Party shall cooperate with and render such assistance to each other Party and the Company as may be reasonable and practicable, with the view to and for the purpose of implementing and carrying out the Business of the Group and to effect the transactions contemplated by this Agreement.
- 19.2 Each Party shall at all times act honestly and in good faith and use reasonable diligence in the exercise of its rights in the discharge of its obligations under this Agreement and shall ensure that its Representatives, do not, whether directly or indirectly, act in conflict with the

interests of the Business or any Group Company, or in contravention of the terms of this Agreement.

19.3 Each Party represents and warrants to each other Party that, as of the MC First Investment Completion Date:

19.3.1 it is a duly organised and validly existing company under the laws of its country of incorporation;

19.3.2 it has the full legal right, power, financial capability and authority required to execute and deliver this Agreement and to perform fully its obligations hereunder;

19.3.3 it has effectuated all necessary proceedings and obtained all required Consents for the due execution, delivery and performance of this Agreement and such Consents remain in full force and effect as of the date of this Agreement;

19.3.4 this Agreement constitutes such Party's legal, valid and binding obligation, enforceable in accordance with its terms; and

19.3.5 the execution of, and the performance by it of its obligations under, this Agreement will not:

- (a) result in a breach of any provision of its articles of association or equivalent constitutional documents;
- (b) result in a breach of, or constitute a default under, any agreement or instrument to which it is a party or by which it is bound and which is material in the context of the transactions contemplated by this Agreement;
- (c) result in a breach of any governmental order to which it is a party or by which it is bound or is required to submit; or
- (d) require it to obtain the Consent of, or give any notice to or make any registration with, any governmental authority which has not been obtained or made at the date hereof, both on an unconditional basis and on a basis that cannot be revoked (save pursuant to any legal or regulatory entitlement to revoke the same other than by reason of any misrepresentation or misstatement).

## 20. NOTICES

All notices, demands or other communications required or permitted to be given or made hereunder shall be in writing and delivered personally or sent by prepaid registered post with recorded delivery, or by facsimile transmission addressed to the intended recipient thereof at its address or at its facsimile number set out below (or to such other address or facsimile number as a Party to this Agreement may from time to time duly notify the other):

CDS Shareholder

Attention: Ko Ko Gyi @ U Soe Naing  
Managing Director, Capital Diamond Star Group Limited  
Telephone: +95 1 527882 / +95 1 501431  
Facsimile: +95 1 544330  
Address: No. 126(A), Kabaraye Road, Bahan Township, Yangon Division,  
Myanmar

MC

Attention: Satoshi Yahagi  
General Manager, China & ASEAN Department  
Global Consumer Business Division  
Telephone: +81-3-3210-5052  
Facsimile: +81-3-3210-8079  
Address: 2-3-1 Marunouchi, Chiyoda-ku, Tokyo

Any such notice, demand or communication shall be deemed to have been duly served (if delivered personally or given or made by facsimile) immediately, or (if given or made by domestic mail) two days after posting or (if given or made by international mail) seven days after posting and in proving the same it shall be sufficient to show that personal delivery was made or that the envelope containing such notice was properly addressed as a prepaid registered letter or that the facsimile transmission was properly addressed and dispatched.

**21. GOVERNING LAW AND DISPUTE RESOLUTION**

- 21.1 This Agreement is governed by and shall be construed in accordance with the laws of Singapore, save in any instance where there is an obligation to apply the laws of Myanmar pursuant to any mandatory requirement imposed by the Applicable Laws of Myanmar or ruling imposed by any applicable arbitration body or court having the appropriate authority in Myanmar.
- 21.2 The Parties shall use their best efforts to settle amicably any and all claims, demands, causes of actions, legal disputes, legal controversies and other legal differences arising out of or relating to this Agreement, including any question regarding its breach, existence, effect, validity or termination (each a "**Dispute**"). The Parties shall consult and negotiate with each other in good faith to reach an amicable settlement of any Dispute. If the Parties fail to amicably settle their dispute within 90 days of any Dispute arising, the Parties hereby agree that such Dispute shall be referred to and finally resolved by arbitration proceedings (a) in Singapore, according to the rules of the SIAC, or (b) in the event only that Myanmar has not enacted municipal laws to give effect to the New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards, in Myanmar, according to the arbitration rules of the Myanmar Arbitration Act as the same may be amended, modified, substituted or replaced from time to time.
- 21.3 In the event of arbitration in Singapore in accordance with the rules of the SIAC, there shall be three arbitrators, the first of whom shall be appointed by the CDS Shareholder, the second of whom shall be appointed by MC and the third of whom shall be appointed by the mutual agreement of the CDS Shareholder and MC, or failing such mutual agreement, in accordance with the rules of the SIAC. In the event of arbitration in Myanmar in accordance with the Myanmar Arbitration Act, there shall be three arbitrators, the first of whom shall be appointed by the CDS Shareholder, the second of whom shall be jointly appointed by MC and the third of whom shall be appointed by the International Chamber of Commerce provided that if the appointment of third arbitrator by such means referred to above is not permitted by Applicable Laws, then the third arbitrator shall be jointly appointed by the first and second arbitrator, or failing agreement, by the Myanmar courts on the application of either the CDS Shareholder or MC.
- 21.4 The arbitration proceedings shall be conducted in English.
- 21.5 The resulting arbitral award shall be final and binding, and judgment upon such award may be entered in any court having jurisdiction thereof.



- 21.6 Any monetary award issued by the arbitrator or arbitration body shall be expressed in and payable in U.S. Dollars immediately.

## **22. MISCELLANEOUS**

- 22.1 The CDS Shareholder and MC are not in partnership with each other and there is no relationship of principal and agent between them. None of the provisions of this Agreement shall be deemed to constitute a partnership between the CDS Shareholder and MC. The entities from each group of companies to which a Party belongs do not have any the authority to bind, and shall not be deemed to be the agent of, any entity from the other group in any way, and shall not hold itself out as such.
- 22.2 The Parties shall each bear its own costs, charges and expenses connected with the preparation and negotiations of this Agreement. Subject to Clause 15.13, all stamp duties payable in connection with this Agreement or the implementation of the transactions contemplated by this Agreement shall be borne by the Company.
- 22.3 This Agreement shall be binding upon and inure for the benefit of the permitted successors and assigns of the Parties.
- 22.4 Save for the Company, a other person who is not a party to this Agreement shall not have any rights under or in connection with it. Subject to this Clause 22.4, the Company may rely on any provision in this Agreement that expressly confers rights, or that purports to confer any benefit, on it. The rights of the Parties to terminate, rescind or agree on any amendment, variation waiver or settlement under this Agreement is not subject to the consent of the Company or any other person that is not a party to this Agreement.
- 22.5 None of the Parties may assign or transfer all or part of its rights or obligations under this Agreement, except as permitted under this Agreement, without the prior written consent of the CDS Shareholder (in the case where the proposed transferor is MC) or MC (in the case where the proposed transferor is the CDS Shareholder) and on such terms as may be mutually agreed.
- 22.6 No failure on the part of any Party to exercise, and no delay on its part in exercising, any right or remedy under this Agreement will operate as a waiver thereof, nor will any single or partial exercise of any right or remedy preclude any other or further exercise thereof or the exercise of any other right or remedy. The rights provided in this Agreement are cumulative and not exclusive of any rights or remedies provided by Applicable Law. Any Party may release or compromise a specific liability hereunder of another Party or grant to such other Party time or other indulgence without affecting all other rights and remedies that it may have against such other Party.
- 22.7 If any provision of this Agreement is rendered void, illegal or unenforceable in any respect under the Applicable Law, the validity, legality or enforceability of the remaining provisions shall not be affected or impaired thereby. Should any provision of this Agreement be or become ineffective for reasons beyond the control of the Parties, the Parties shall use reasonable endeavours to agree upon a new provision that shall as nearly as possible have the same commercial effect as the ineffective provision.
- 22.8 This Agreement, together with the other Transaction Documents and such other agreement(s) made between the Parties (and one or more other parties) and which are intended by the parties thereto to supplement, amend or qualify the terms of this Agreement, constitute the entire agreement of the Parties with respect to the subject matter hereof to the exclusion of any terms implied by law that may be excluded by contract and save for the aforesaid agreements above, supersede any previous written or oral agreement of the Parties in relation to the matters dealt with in this Agreement.

- 22.9 This Agreement shall not be varied, modified or cancelled in any respect unless each Party expressly agrees in writing to such variation, modification or cancellation.
- 22.10 If this Agreement is translated into any language other than English, the English language text shall prevail.
- 22.11 In discharging their respective duties and obligations hereunder, the Parties shall apply the standards of good faith and commercial loyalty, taking into consideration that the main purpose of this Agreement is to ensure the utmost cooperation between the Parties and the success of the undertakings hereunder contemplated. The Parties agree to perform their respective undertakings as specified in this Agreement, and to execute and deliver such other documents or instruments as may be necessary in order to carry out the intent and purposes of this Agreement and to fully implement or consummate the transactions contemplated hereby.
- 22.12 This Agreement may be executed in any number of counterparts (whether original, facsimile, or e-mail counterparts), and upon due execution of all such counterparts by one or more Parties (so that each Party has executed at least one counterpart), each counterpart, when so executed and delivered, shall be deemed to be an original, but all of the counterparts shall together constitute one agreement binding on the Parties.

THIS AGREEMENT HAS BEEN ENTERED INTO ON THE DATE ABOVEMENTIONED.

SIGNED, AND DELIVERED BY  
DIAMOND STAR COMPANY LIMITED  
BY ITS AUTHORISED SIGNATORY

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DIRECTOR  
NAME:

SIGNED, AND DELIVERED BY  
MC FOOD HOLDINGS ASIA PTE. LTD.  
BY ITS AUTHORISED SIGNATORY

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\_\_\_\_\_  
DIRECTOR  
NAME:

## APPENDIX A

## DEED OF ADHERENCE

THIS DEED is made is made and issued on [●] ("Effective Date")

## BETWEEN:

- (1) [●] incorporated and registered in [●] with company number [●] ("Transferor");
- (2) [●] incorporated and registered in [●] with company number [●] ("New Shareholder"); and
- (3) [●] ("Existing Shareholders").

## WHEREAS:

- (A) By a transfer of shares in the capital of the Company dated [DATE], the Transferor has transferred to the New Shareholder [NUMBER] [CLASS] shares of [AMOUNT] each in the capital of the Company.
- (B) This Deed is entered into under clause [●] of the Shareholders' Agreement (as hereinafter defined).

## IT IS AGREED as follows:

1. In this Deed, all references to the "**Shareholders' Agreement**" means the shareholders' agreement referred to above [and includes all amendments, additions and variations thereto agreed between the parties thereto as contained or evidenced by the following documents]:

**[State the documents, if any]**

2. The New Shareholder confirms that it has been supplied with a copy of the Shareholders' Agreement and undertakes with the Existing Shareholders and the Company that, on and from the Effective Date, the New Shareholder shall[assume all rights and benefits of the Transferor and be bound by all obligations imposed by the Shareholders' Agreement as though it was a Party herein in place of the Transferor] / [become an additional Party to the Shareholders' Agreement and thereby to enjoy all rights and benefits that are generally conferred upon a Party by the Shareholders' Agreement or expressly assigned to it by the Transferor, and to be bound by all obligations that are imposed upon a Party by the Shareholders' Agreement]. [For purposes of the foregoing, the rights and benefits that are assigned to it by the Transferor are as follows: [XXX]]
3. Nothing in this Deed shall release the Transferor from any liability in respect of any obligations under the Shareholders' Agreement due to be performed prior to the Effective Date or which are expressly or implicitly intended to survive against the Transferor notwithstanding any transfer of Shares, nor release the Transferor as a Party from the Shareholders' Agreement or its obligations under the Shareholders' Agreement in a case where the Transferor does not transfer all of its Shares.
4. For the purpose of Clause 20 of the Shareholders' Agreement, the address and facsimile number of the New Shareholder is:

Address: [●]



Attention: [●]  
Facsimile No.: [●]

5. This Deed shall be governed by, and construed in accordance with, the laws of Myanmar and clause 21 of the Shareholders' Agreement shall apply to any disputes relating to this Deed.

*[Include agent for service provisions if required]*  
*[Include execution blocks]*

**APPENDIX B**

**LAND ASSETS LEASED BY CDS TRANSFERORS TO THE GROUP**

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ကျေးဇူးတင်စွာ ခံယူရန်အတွက်  
ဦးစီးအရာရှိများ၏ အားပေးမှုကို  
လေးစားခံယူရန်အတွက်

၁။ အငှားစာချုပ်ရသူသည် အငှားချထားသူအား အောက်ပါအတိုင်း ပဋိညာဉ်ခံချက် ပြုလုပ်သည်။

(က) အထက်၌ မြေငှားခကိုပေးဆောင်ရန် သတ်မှတ်ထားသည့် နေ့ရက်များတွင် သတ်မှတ်ထားသည့် နည်းလမ်းအတိုင်း အဆိုပါမြေငှားခနှင့် အဆိုပါမြေကွက်ပေါ်၌လည်းကောင်း၊ ထိုမြေကွက်ပေါ်တွင် ဆောက်လုပ်ထားသော အဆောက်အအုံပေါ်၌ သော်လည်းကောင်း၊ အငှားစာချုပ်ရသူအပေါ်၌လည်းကောင်း အဆိုပါ နှစ်ခြောက်ဆယ် ကာလအပိုင်းအခြားအတွင်း စည်းကြပ်ဆဲ စည်းကြပ်လတ္တံ့ ဖြစ်သော အခွန်အတုတ်အားလုံးကို ပေးဆောင်ရန်။

(ခ) ဤစာချုပ်ချုပ်ဆိုသည့်နေ့မှ ၆-လအတွင်း စတင်ဆောက်လုပ်၍ နှစ်နှစ်အတွင်း အဆိုပါမြေကွက်ပေါ်၌ ကောင်းမွန် ခိုင်ခံ့သော လူနေအိမ်၊ အသေခံရအာဏာပိုင်နှင့် သက်ဆိုင်သည့်တရားဥပဒေများနှင့် အညီ၊ ပြီးစီးဆောင်ဆောက်လုပ်ရန်နှင့် ထိုလူနေ အိမ်သည်တို့ကို အဆိုပါနှစ်ပေါင်းခြောက်ဆယ်ကာလ အပိုင်းအခြားအတွင်း ပြုပြင်မွမ်းမံထားရှိရန်။

(ဂ) အဆိုပါမြေကွက်တည်ရှိသော ရပ်ကွက်၌သက်ဆိုင်ရာဒေသန္တရအာဏာပိုင်များက မိလ္လာပိုက်နှင့် ရေပိုက်များ ချထားလျှင်၊ ဒေသန္တရအာဏာပိုင်နှင့် သက်ဆိုင်သည့်တရားဥပဒေနှင့်အညီ အဆိုပါမြေကွက်ပေါ်၌ ဆောက်လုပ်ထားသော အဆောက်အအုံများကို ထိုမိလ္လာပိုက်၊ ရေပိုက်များနှင့် ဆက်သွယ်ရန်။

(ဃ) သက်ဆိုင်သော ဒေသန္တရအာဏာပိုင်က ခွင့်ပြုသော အဆောင်ခွဲနှင့် အလုပ်သမားတန်းလျားများမှအပ အဆိုပါ မြေကွက်ပေါ်၌ အဆောက်အအုံတစ်ခုထက်ပို၍ မဆောက်လုပ်ရန်။

(င) အငှားချထားသူ၏ စာဖြင့် သဘောတူညီချက်ကို ကြိုတင်မရရှိဘဲ၊ နှစ်ပေါင်းခြောက်ဆယ်ကာလအပိုင်းအခြား အတွင်းအဆိုပါ မြေကွက်ကို လူနေအိမ်ဆောက်လုပ်ရန်အတွက် မတစ်ပါး၊ အခြားကိစ္စအတွက် အသုံးမပြုရန်နှင့် အဆိုပါ မြေကွက်ပေါ် တွင်ဆောက်လုပ်သည့် လူနေအိမ်ကို လူနေအိမ်အဖြစ်မှ တစ်ပါး အခြားနည်း အသုံးမပြုရန်။

(စ) အငှားချထားသူ၏ စာဖြင့် ကြိုတင်သဘောတူညီချက်မရရှိဘဲ၊ စာချုပ်ပါမြေကို ခွဲခြမ်းခြင်းမပြုရသည်ပြင် ၎င်းမြေ တစ်စိတ်တစ်ဒေသကိုလည်း လွှဲပြောင်းခြင်း၊ တစ်ဆင့်ငှားရမ်းခြင်း၊ လက်လွှတ်ခြင်းများမပြုလုပ်ရ။

(ဆ) ဤစာချုပ်နှင့်စပ်လျဉ်း၍ မည်သည့်ကိစ္စအတွက်မဆို၊ အဆိုပါမြေကွက်သို့ဖြစ်စေ၊ အဆိုပါမြေကွက်ပေါ်တွင် ဆောက်လုပ်ထားသောအဆောက်အအုံသို့ဖြစ်စေ၊ နှစ်ပေါင်းခြောက်ဆယ်ကာလအပိုင်းအခြားတွင် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ ဆောက်လုပ်ရေး ဝန်ကြီးဌာန၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၊ ညွှန်ကြားရေးမှူးချုပ်၏ အမိန့်အရ ဆောင်ရွက်သူများအား နေခင်း သင့်တော်သည့် အချိန်များတွင် ဝင်ရောက်ခွင့်ပြုရန်။

(ဇ) ဤစာချုပ်အရ အငှားချထားသည့် နှစ်ပေါင်းခြောက်ဆယ်ကာလ အပိုင်းအခြား ကုန်ဆုံးသောအခါ အဆိုပါမြေကွက် တည်ရှိသည့် အဆောက်အအုံ၊ ထိုအဆောက်အအုံနှင့် အမြဲတွဲကပ်ထားသော ပစ္စည်းမပါဝင်စေဘဲ၊ အဆိုပါမြေကွက်ကို အငှားချထားသူအား အေးဆေးစွာပြန်လည်ပေးအပ်ရန်။ သို့ရာတွင် အငှားချထားသူက အပို ၂-အရ အဆိုပါမြေကွက်ကို ပြန်လည်သိမ်းယူပြီး စာချုပ်ကိုရုပ်စဲလျှင် အဆိုပါမြေကွက်နှင့် ထိုမြေကွက်ပေါ်တွင်တည်ရှိသည့် အဆောက်အအုံ ထိုအဆောက်အအုံနှင့် အမြဲတွဲကပ် ထားသောပစ္စည်းများကို အငှားစာချုပ်ရသူက အငှားချထားသူအား အေးဆေးစွာ ပြန်လည်ပေးအပ်ရန်။

### အပို ပဋိညာဉ်ခံချက်များ

ဖော်ပြပါ မြေငှားခနှုန်းသည် ယာယီမျှသာဖြစ်၍ အစွဲအငွေ ခုနှစ် အတွင်းတွင် ဖြစ်စေ ထိုနောက် အချိန်ကာလတွင် ပြန်လည်ပြင်ဆင်သင့်က ပြင်ဆင်စည်းကြပ်ရန် ဖြစ်သည်။

၂။ အဆိုပါ မြေငှားခကို တောင်းဆိုသည်ဖြစ်စေ၊ မတောင်းဆိုသည်ဖြစ်စေ၊ ကြိုတင်ပေးဆောင်ရမည့် သုံးလပတ်အတွက် မြေငှားခကို သို့တည်းမဟုတ် ၎င်း၏ အစိတ်အပိုင်းကို ထိုသုံးလပတ်၏ ဒုတိယလ ဦးပိုင်းတွင် မပေးဆောင်သဖြင့် မြေငှားခ မပြေ ကုန်ရှိလျှင် သို့တည်းမဟုတ် အငှားစာချုပ်ရသူသည် အထက်တွင် ဖော်ပြပါရှိသည့် ပဋိညာဉ်ခံချက်များ အတိုင်း လိုက်နာဆောင်ရွက်ရန် ပျက်ကွက်လျှင် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ ညွှန်ကြားရေးမှူးချုပ်သည် အဆိုပါ မြေငှားခကို ရယူရန် ချက်ချင်း အမှုဖွင့်နိုင်သည်။ ထို့ပြင် သို့တည်းမဟုတ် ယခင်က ပဋိညာဉ်ခံချက် များပြားပြင်းထန်စွာ ပေးချေမှုရှိခဲ့သော်လည်း ဖြစ်စေ၊ အဆိုပါမြေကွက်ပြန်လည်သိမ်းယူနိုင်ခွင့်ကို ဖြစ်စေ၊ စွန့်လွှတ်ခဲ့စေကာမူ ဤစာချုပ်ကို ပယ်ဖျက်၍ အဆိုပါ မြေကွက်နှင့် ထိုမြေကွက်ပေါ်တွင် တည်ရှိသော အဆောက်အအုံများ၊ ထိုအဆောက်အအုံများနှင့် အမြဲတွဲကပ်ထားသော ပစ္စည်းများကို သိမ်းယူနိုင်သည်။



၃။ အငှားချထားသူသည် အငှားစာချုပ်ရသူအား အောက်ပါအတိုင်း ပဋိညာဉ်ချက် ပြုလုပ်သည်။

(က) အပိုဒ် ၂-အရ၊ ဤစာချုပ်ကို ပယ်ဖျက်ကြောင်း နှိုင်းတစ်စာကို အငှားချထားသူက မိမိ သင့်လျော်သည်ဟု ထင်မြင်သည် နည်းလမ်းအတိုင်း အငှားကုန် ရသ့၏ နောက်ဆုံး သိရှိရသော လိပ်စာတပ်ပြီး ရေစုစုပြုလုပ်၍ စာပို့တိုက်မှ ပေးပို့ နိုင်သည်။ သို့တည်းမဟုတ် ဆိုခဲ့သည်အတိုင်း လိပ်စာတပ်၍ နှိုင်းတစ်စာကို အဆိုပါမြေကွက်၊ အဆောက်အအုံ စသည့် ပစ္စည်းများ၏ ထင်ရှား၍ လူအများမြင်သာသောနေရာတွင် ကပ်ထားနိုင်သည်။ အဆိုပါ နှိုင်းတစ်စာကိုပြဆိုသည်နည်းလမ်းအတိုင်းပို့ခြင်း၊ ကပ်ထားခြင်း ပြုလုပ်ပြီးနောက် ရက်ပေါင်း ခြောက်ဆယ်အတွင်း အငှားစာချုပ် ရသူက အဆိုပါ ညွှန်ကြားရေးမှူးချုပ်အား မပြောကျွန်းရှိနေသေးသော မြေငှားခကို ဤစာချုပ်ပယ်ဖျက်ခြင်း သို့တည်းမဟုတ် အဆိုပါမြေကွက် ပြန်လည်သိမ်းယူခြင်း၊ သို့တည်းမဟုတ် အဆိုပါမြေကွက်ကို ပြန်လည် အငှားချထားခြင်းနှင့် စပ်လျဉ်း၍ အငှားချထားသူက ကုန်ကျသောစရိတ် အားလုံးနှင့်တကွ အဆိုပါ ညွှန်ကြားရေးမှူးချုပ်သို့ ပေးဆောင်လျှင်သော်လည်းကောင်း၊ အခြားပဋိညာဉ်ချက်တစ်ခုခုနှင့် စပ်လျဉ်း၍ ပျက်ကွက်သည့်အတွက် နှစ်နာပူကုန် ပပျောက်စေရန် အဆိုပါ ညွှန်ကြားရေးမှူးချုပ် ကျေနပ်လောက်အောင် ဆောင်ရွက်လျှင် လည်းကောင်း၊ အငှားချထားသူက ဤစာချုပ်ပါ ပဋိညာဉ် ခံချက်များအတိုင်း နှစ်ပေါင်းခြောက်ဆယ် ကာလအပိုင်းအခြား၏ ကျန်ရှိနေသေးသော ကာလအပို အဆိုပါမြေကွက်နှင့် ပြန်လည် သိမ်းယူသည့် အချိန်တွင် ထိုမြေကွက်ပေါ်၌ တည်ရှိနေသော အဆောက်အအုံ၊ ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို လက်ရှိ ထားနိုင်စေခြင်းငှာ အငှားစာချုပ်ရသူအား ပြန်လည်ပေးအပ်ရန်။ သို့ ရာတွင် မီးကြောင်သော်လည်းကောင်း၊ အခြား အကြောင်း တစ်ခုခုကြောင့်သော်လည်းကောင်း ပျက်စီးရသည့် အဆောက်အအုံ သို့ တည်းမဟုတ် ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို ပြန်လည် ပေးအပ်ရန် အငှားချထားသူ၌ တာဝန်မရှိသည်အပြင် ယင်းသို့ ပြန်လည်သိမ်းယူ သည့် အခါက ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့၊ ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ အမှုထမ်းများ သို့တည်းမဟုတ် ကိုယ်စားလှယ်များ၏ ပျက်လိုပျက်ဆီးပြုလုပ်မှုကြောင့် ဆုံးရှုံးပျက်စီးခြင်းအတွက်မူတစ်ပါး အဆိုပါမြေကွက် ပေါ်တွင် ဖြစ်စေ၊ အထဲတွင်ဖြစ်စေ တည်ရှိသော အဆောက်အအုံနှင့် အခြားပစ္စည်းများ၏ တန်ဖိုးယုတ်လျော့ခြင်း၊ ပြုပြင်မှုကင်းမဲ့ခြင်း၊ သို့တည်းမဟုတ် ပျက်ဆီးယိုယွင်းခြင်းအတွက် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့၊ ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၌ တာဝန်မရှိစေရန်။

(ခ) အပိုဒ် ၂-အရ၊ ဤစာချုပ်ကိုပယ်ဖျက်ပြီး မဟုတ်လျှင်လည်းကောင်း၊ အငှားစာချုပ်ရသူကနှစ်ပေါင်းခြောက်ဆယ် ကာလအပိုင်းအခြား ကုန်ဆုံးသည်အထိ အဆိုပါမြေငှားခကိုပြေလည်အောင် ပေးဆောင်၍ ဤစာချုပ်ပါမိမိပြုလုပ်သည့် ပဋိညာဉ်ခံ ချက်များအတိုင်း လိုက်နာဆောင်ရွက်လျှင်လည်းကောင်း အငှားစာချုပ်ရသူသည် အဆိုပါမြေကွက်ပေါ်တွင် တည်ဆောက်တွယ်ကပ် ထားသောအဆောက်အအုံများ၊ ထိုအဆောက်အအုံများနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို အဆိုပါကာလအပိုင်းအခြားမကုန် မီ ခြောက်လအတွင်း ပျက်သိမ်းသယ်ယူ ခုန်ခွဲနိုင်သည်။ သို့ရာတွင် ထိုသို့ သယ်ယူခြင်းကြောင့် အဆိုပါမြေကွက်ပျက်စီးယိုယွင်းခဲ့ လျှင် ထိုမြေကွက်ကိုမူလအခြေအနေအတိုင်းရှိအောင် ပြုပြင်ပေးရန်။

(ဂ) ( ပီတခ ) ခုနှစ်၊ ဇန်နဝါရီလ ( ၁ ) ရက်နေ့မှစ၍ ပထမတစ်ဆယ့်ငါးနှစ် ကုန်ဆုံး သည့် အခါ ဒုတိယတစ်ဆယ့်ငါးနှစ်အတွက် ရန်ကုန်စည်ပင်သာယာရေး မြေနှုန်းဥပဒေ ၂၄-အရ စည်းကြပ်သော သုံးလပတ်မြေငှားခကို လည်းကောင်း၊ ဒုတိယတစ်ဆယ့်ငါးနှစ်ကုန်ဆုံးသည်အခါ တတိယတစ်ဆယ့်ငါးနှစ်အတွက် အဆိုပါ နည်းဥပဒေ ၂၄-အရ စည်းကြပ်သော သုံးလပတ်မြေငှားခကိုလည်းကောင်း၊ တတိယတစ်ဆယ့်ငါးနှစ်ကုန်ဆုံးသည်အခါ စတုတ္ထတစ်ဆယ့်ငါးနှစ်အတွက် အဆိုပါနည်းဥပဒေ ၂၄- အရ စည်းကြပ်သော သုံးလပတ်မြေငှားခကိုလည်းကောင်း အငှားစာချုပ်ရသူက အငှားချထားသူအား ပေးဆောင်ရန်။ အကယ်၍ အထက်ပါနည်းလမ်းအတိုင်း မြေငှားခကိုပြန်လည်စည်းကြပ်ခြင်းမပြုလျှင် အငှားစာချုပ်ရသူသည် ဤအပိုဒ်ခွဲတွင်ပြဌာန်းထား သည့်နည်းလမ်းအတိုင်း မြေငှားခကိုပြောင်းလဲခြင်းမပြုမီ သတ်မှတ်ထားသည့် စည်းကြပ်ဆဲသုံးလပတ်မြေငှားခကို ဆက်လက်ပေး ဆောင်ရန်။

(ဃ) ဤစာချုပ်ပါအခြားပြဌာန်းချက်များတွင် ဆန့်ကျင်လျက်မည်သို့ပင်ပါရှိစေကာမူ ဤစာချုပ် ချုပ်ဆိုသည့်နေ့မှစ၍ ပထမနှစ်ပေါင်းသုံးဆယ်အတွင်းသတ်မှတ်ထားသော သို့တည်းမဟုတ် ပြန်လည်စည်းကြပ်သောမြေငှားခကို ပြေလည်အောင် ပေး ဆောင်ခဲ့သောကြောင့် လည်းကောင်း၊ ပြုလုပ်ထားသည့်ပဋိညာဉ်ခံချက်များကို မပျက်မကွက်လိုက်နာဆောင်ရွက်ခဲ့သောကြောင့် လည်းကောင်း သတ်မှတ်ထားသော သို့တည်းမဟုတ် ပြန်လည်စည်းကြပ်သောသုံးလပတ် မြေငှားခဖြင့်နောက်ထပ် နှစ်ပေါင်း သုံးဆယ်အတွက် ဆက်လက်၍ အဆိုပါမြေကွက်ကို ငှားရမ်း မြေငှားစာချုပ် အသစ် ချုပ်ဆိုရန် သဘောတူကြောင်း အဆိုပါပထမ နှစ်ပေါင်းသုံးဆယ်မပြည့်မီ အနည်းဆုံးခြောက်လကြိုတင်၍ အငှားရသူက အငှားချထားသူအား စာဖြင့် အကြောင်းကြား ရမည်။ အကြောင်းကြားစာနှင့်အတူပထမမြေငှားစာချုပ်ကိုပေးအပ်လျှင် ထိုအကြောင်းကြားစာရှိသည့်နေ့မှ ခြောက်လအတွင်းနောင် နှစ်ပေါင်းသုံးဆယ်အတွက် ပထမမြေငှားစာချုပ်ပါ ပဋိညာဉ်ခံချက်များနှင့်ဖြစ်နိုင်သမျှ ကူညီသည့် ပဋိညာဉ် ခံချက်များပါရှိသည့် မြေငှားစာချုပ် အသစ်ကို အငှားစာချုပ်ရသူ၏ စရိတ်ဖြင့် အငှားချထားသူကထုတ်ပေးရန်။ အကယ်၍ မြေငှားခကို သတ်မှတ်ခြင်းမရှိသေးလျှင် ပထမမြေငှားစာချုပ်အရ နောက်ဆုံးပေးဆောင်ခဲ့ရသော သုံးလပတ်မြေငှားခကို အငှားစာချုပ်ရသူကပေးဆောင်ရန်။

ဤစာချုပ်ပါစကားရပ်များကို သိရှိနားလည်ကြပြီးဖြစ်သဖြင့် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊  
မြို့. ရွာနှင့် အိုးအိမ်ဖွဲ့. မြို့ရေးဦးစီးဌာန ညွှန်ကြားရေးမှူးချုပ်၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်နှင့် ညွှန်ကြားရေးမှူးတို့ရှေ့တွင် ဦးစီးဌာနတံဆိပ်  
ကိုခပ်နှိပ်၍ အဆိုပါညွှန်ကြားရေးမှူးချုပ်နှင့်အဆိုပါ PAC LINK TRADING LIMITED သည် ဤစာချုပ်ကိုအထက်၌  
ဖော်ပြခဲ့သည့်နေ့တွင် လက်မှတ် ရေးထိုးကြကြောင်း။

ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန မြို့. ရွာနှင့်အိုးအိမ်ဖွဲ့. မြို့ရေး ဦးစီးဌာန

မြို့- ရန်ကုန်

တံဆိပ်ကို ညွှန်ကြားရေးမှူးချုပ်

စွယ်စုံကြီး စာအုပ်စာရင်း

တံဆိပ်

ညွှန်ကြားရေးမှူးချုပ်

ဒုတိယညွှန်ကြားရေးမှူးချုပ်

စာအုပ်စာရင်း

ဒုတိယညွှန်ကြားရေးမှူးချုပ်

နှင့် ညွှန်ကြားရေးမှူး

ဒုတိယဗိုလ်မှူးကြီး ထင်စားစာအုပ်စာရင်း တို့

ရှေ့မှောက်၌ ခပ်နှိပ်၍ အဆိုပါ

ညွှန်ကြားရေးမှူးချုပ်၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်နှင့်

ညွှန်ကြားရေးမှူးတို့လက်မှတ် ရေးထိုးသည်။

ညွှန်ကြားရေးမှူး

အသိသက်သေ။

ဒုတိယညွှန်ကြားရေးမှူး (မြေနှင့်အခွန်)

ဦးကျော်စော

အငှားစာချုပ်ရသူ PAC LINK TRADING LIMITED က  
လက်မှတ်ရေးထိုးသည်။

အငှားစာချုပ်ရသူ

DR KO KO GYI (a) SOE NAING

Director

Pac Link Trading Ltd.

အသိသက်သေ။

၁။ ၂၀၁၉ ခုနှစ် မြေနှင့်အခွန် ကုဒ်အ-၀၀/၇၄၇ ၂၁၆၆/၁၆၀ ဆူးလားကွက်လမ်း

၂။

ဦးစီးအရာရှိ

အထက်တွင် ရည်ညွှန်းထားသည့် ယော

မြေနှင့်အခွန်မြေပုံဖြစ်သော လူနေရပ်ကွက်အမှတ်

၈၈၃

မြေတိုင်းရပ်ကွက်အမှတ်

၁၁၃

ရန်ကုန်မြို့

ဥပဒေကြမ်း (အခွန်ဦးစီးဌာန)

မြန်မာ။

အတွင်းရှိ

တန်းစား။

မြေကွက်အမှတ်

၅၃

ဖြစ်သည်။ ပူးတွဲပါ မြေပုံ၌ မင်နီဖြင့် ပြထားသော အလျား ၁၀၀ ပေ၊ အနံ ၅၀ ပေခန့်ရှိသော အလား အလာ

အရှေ့လားသော်

မင်း

အနောက်လားသော်

ဗဟိုလမ်းမကြီး ၄၈

တောင်လားသော်

ဗဟိုလမ်းမကြီး ၅၂

မြောက်လားသော်

ဗဟိုလမ်းမကြီး ၅၄

အတွင်းရှိ မြေအားလုံး ဧရိယာ

၁၀၀၀

ဧက။

(စတုရန်းပေ ၁၀၀၀၀၀)

ရန်ကုန်မြို့တော်

အိုးအိမ် - ပုံစံ

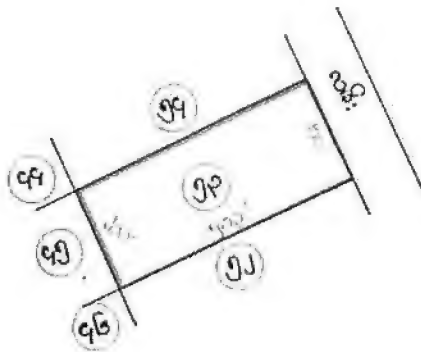
အက်စ် - ၂၂

ဘုံ  
ဆိပ်  
ကံ

အုပ်စုသစ်အဖွဲ့ဝင်

-----မြို့နယ်၊ လူနေရပ်ကွက်အမှတ် ----- စက်မှုမြို့-----  
မြေတိုင်းရပ်ကွက်အမှတ် ----- ၁၁၃ ----- မှ မြေကွက်အမှတ် ----- ၅၃-----  
၏ မြေပုံ-

၁-လက်မလျှင် ၃၀၀ ပေစကေး



ရည်ညွှန်းချက်

.ING

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၈၄

----- ဧရိယာ

စတုရန်းပေ ၁၁၆၀၀  
ကေ ၁.၇၅၅

မြေတိုင်း (၄)

မြေတိုင်း (၃)

မြေတိုင်း (၂)

မြေတိုင်း (၁)  
မြို့ရွာနှင့်အနီးအနားရှိ  
မြေတိုင်းများအား  
မြို့ရွာနှင့်အနီးအနားရှိ  
မြေတိုင်းများအား



# မြေငှားစာချုပ်

ခရိုင် \_\_\_\_\_ (မြေငှား) အမှုတွဲ အမှတ် \_\_\_\_\_ အရ ထုတ်ပေးသည်။

ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ၊ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန (နောင်တွင် "အငှားချထားသူ" ဟု ရည်ညွှန်းသည်။) "အငှားချထားသူ" ဆိုသည် စကားရပ်တွင် မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနနှင့် အဆိုပါဌာနကို ဆက်ခံသူများ၊ အဆိုပါဌာနက လွှဲအပ်သူများလည်း ပါဝင်သည်။)

ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ၊ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန

နှင့် \_\_\_\_\_ ရန်ကုန် \_\_\_\_\_ မြို့နယ် ဦး \_\_\_\_\_ ၏၊ သား ဖြစ်သော \_\_\_\_\_ သမီး

ဦး PAC LINK TRADING အမျိုးသားမှတ်ပုံတင်အမှတ် \_\_\_\_\_ (နောက်တွင် "အငှား စာချုပ်ရသူ" ဟု ရည်ညွှန်းသည်။) တို့၊ ၁၃၈၄ \_\_\_\_\_ ခုနှစ်၊ \_\_\_\_\_ လ၊ \_\_\_\_\_ ရက်နေ့၊ ၁၉၀၄ \_\_\_\_\_ ခုနှစ်၊

\_\_\_\_\_ (၈၈၈၈၈၈) လ \_\_\_\_\_ (၈) ရက်) တွင် အောက်ပါအတိုင်း မြေငှားစာချုပ်-ချုပ်ဆိုကြသည်။

အငှား စာချုပ်သူက-နောက်တွင် သတ်မှတ်ထားသည့် မြေငှားခကို ပေးဆောင်ရန် သဘောတူသောကြောင့် လည်းကောင်း၊ နောက်တွင်ပါရှိသော ပဋိညာဉ်ခံချက်များကို ပြုသောကြောင့်လည်းကောင်း၊ အောက်ပါဇယား၌ ဖော်ပြထားသော မြေကွက် အားလုံးကိုထိုမြေကွက်နှင့် သက်ဆိုင်သော ပိုင်ဆိုင်ခွင့်များ၊ စင်-ထွက် သွားလာနိုင်ခွင့် စသော သက်သာခွင့်များနှင့် အခြား အခွင့်အရေးများနှင့်တကွအငှားချထားသူက အငှားစာချုပ်ရသူအား ဤစာချုပ်ဖြင့် အငှားချထားသည်။ အဆိုပါမြေကွက်အတွင်း မြေပေါ်မြေအောက်ရှိ သတ္တုတွင်းများ၊ ဓာတ်သတ္တုပစ္စည်းများ၊ မြေမြှုပ်အဏ္ဏာများ၊ ကျောက်စိမ်းသွေး၊ ရေနံနှင့် ကွာရီ (Quarries) စသည်တို့သည်ဤစာချုပ်ဖြင့် အငှားချထားခြင်း၌ မပါဝင်ချေ။ ထိုသို့ ရှာဖွေတူးဖော်ရယူ၊ သယ်ဆောင်ရာ၌ အဆိုပါမြေကွက်၏ မျက်နှာပြင်ကို နှောင့်ယှက်ပျက်စီးစေခဲ့လျှင်၊ အငှားစာချုပ်ရသူ အားသင့်တော်သော လျော်ကြေးကို အငှားချထားသူက ပေးရမည်။ ထိုလျော်ကြေးနှင့် စပ်လျဉ်း၍ အငြင်းဖြစ်ပွားခဲ့သော လျော်ကြေးကို တည်ဆဲမြေသိမ်း အက်ဥပဒေ၏ သို့မဟုတ် စည်းမျဉ်းဥပဒေများ၏ ပြဌာန်းချက်နှင့်အညီ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ ဆောက်လုပ်ရေးဝန်ကြီးဌာန မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ ညွှန်ကြားရေးမှူးချုပ်က ဆုံးဖြတ်ရမည်။

ထို့ကြောင့်ဤစာချုပ်-ချုပ်ဆိုသည် \_\_\_\_\_ နေ့မှစ၍ နှစ်ပေါင်း \_\_\_\_\_ ခြောက်ဆယ်ကာလ အပိုင်းအခြား အတွက် လက်ရှိထားနိုင်ရန် အငှားစာချုပ်ရသူအား အဆိုပါမြေကွက်ကို အငှားချထားသည်။

နှစ်ပေါင်း \_\_\_\_\_ ခြောက်ဆယ် \_\_\_\_\_ မြေငှားစာချုပ် ကာလအပိုင်းအခြားတွင် \_\_\_\_\_ ခုနှစ်၊ \_\_\_\_\_ လ \_\_\_\_\_ ရက်နေ့၌ ကုန်ဆုံးသည့် ပထမ တစ်ဆယ့်ငါးနှစ်အတွင်းတွင် ကျပ် \_\_\_\_\_ ပြား \_\_\_\_\_ ( \_\_\_\_\_ ) တို့ကို နေနပ်ဝါရီလ ၁-ရက်နေ့မှ စသည့် သုံးလပတ် အတွက် နေနပ်ဝါရီလ ၁-ရက်နေ့တွင် လည်းကောင်း၊ ဧပြီလ ၁-ရက်နေ့မှ စသည့် သုံးလပတ် အတွက် ဧပြီ ၁-ရက်နေ့တွင် လည်းကောင်း၊ ဇူလိုင်လ ၁-ရက်နေ့မှ စသည့် သုံးလပတ် အတွက် ဇူလိုင်လ ၁-ရက်နေ့တွင် လည်းကောင်း၊ အောက်တိုဘာလ ၁-ရက်နေ့မှစသည့် သုံးလပတ်အတွက် အောက်တိုဘာလ ၁-ရက်နေ့တွင်လည်းကောင်း ကြိုတင် ပေးဆောင်ရမည်။ အဆိုပါနှစ်ခြောက်ဆယ်ကာလအပိုင်းအခြား၏ ဒုတိယတစ်ဆယ့်ငါးနှစ်နှင့်တတိယတစ်ဆယ့်ငါးနှစ်စတုတ္ထတစ်ဆယ့် ငါးနှစ်အတွက်အပိုဒ် ၃-တွင် ပြဌာန်းထားသည့်နည်းလမ်းအတိုင်း အငှားချထားသူအား သတ်မှတ်သည့် မြေငှားခများကို အငှားစာချုပ်ရသူက ပေးဆောင် ရမည်။

အငှားစာချုပ်ရသူ  
အငှားစာချုပ်ရသူ  
အငှားစာချုပ်ရသူ



၁။ အငှားစာချုပ်ရသူသည် အငှားချထားသူအား အောက်ပါအတိုင်း ပဋိညာဉ်ခံချက် ပြုလုပ်သည်။

(က) အထက်၌ မြေငှားခကိုပေးဆောင်ရန် သတ်မှတ်ထားသည့် နေ့ရက်များတွင် သက်မှတ်ထားသည့် နည်းလမ်းအတိုင်း အဆိုပါမြေငှားခနှင့် အဆိုပါမြေကွက်ပေါ်၌လည်းကောင်း၊ ထိုမြေကွက်ပေါ်တွင် ဆောက်လုပ်ထားသော အဆောက်အအုံပေါ်၌ သော်လည်းကောင်း၊ အငှားစာချုပ်ရသူအပေါ်၌လည်းကောင်း အဆိုပါ နှစ်ခြောက်ဆယ် ကာလအပိုင်းအခြားအတွင်း စည်းကြပ်ဆဲ စည်းကြပ်လတ္တံ့ ဖြစ်သော အခွန်အတုတ်အားလုံးကို ပေးဆောင်ရန်။

(ခ) ဤစာချုပ်ချုပ်ဆိုသည့်နေ့မှ ၆-လအတွင်း တောင်ဆောက်လုပ်၍ နှစ်နှစ်အတွင်း အဆိုပါမြေကွက်ပေါ်၌ ကောင်းမွန် ခိုင်ခံ့သော လူနေအိမ်၊ ဒေသန္တရအာဏာပိုင်နှင့် သက်ဆိုင်သည့်တရားဥပဒေများနှင့် အညီ၊ ငြိမ်းအေးဆောက်လုပ်ရန်နှင့် ထိုလူနေ အိမ်သည်တို့ကို အဆိုပါနှစ်ပေါင်းခြောက်ဆယ်ကာလ အပိုင်းအခြားအတွင်း ပြုပြင်မွမ်းမံသားရှိရန်။

(ဂ) အဆိုပါမြေကွက်တည်ရှိသော ရပ်ကွက်၌သက်ဆိုင်ရာဒေသန္တရအာဏာပိုင်များက မိလ္လာပိုက်နှင့် ရေပိုက်များ ချထားလျှင်၊ ဒေသန္တရအာဏာပိုင်နှင့် သက်ဆိုင်သည့်တရားဥပဒေနှင့်အညီ အဆိုပါမြေကွက်ပေါ်၌ ဆောက်လုပ်ထားသော အဆောက်အအုံများကို ထိုမိလ္လာပိုက်၊ ရေပိုက်များနှင့် ဆက်သွယ်ရန်။

(ဃ) သက်ဆိုင်သော ဒေသန္တရအာဏာပိုင်က ခွင့်ပြုသော အဆောင်ခွဲနှင့် အလုပ်သမားတန်းလျားများမှအပ အဆိုပါ မြေကွက်ပေါ်၌ အဆောက်အအုံတစ်ခုထက်ပို၍ မဆောက်လုပ်ရန်။

(င) အငှားချထားသူ၏ စာဖြင့် သဘောတူညီချက်ကို ကြိုတင်မရရှိဘဲ၊ နှစ်ပေါင်းခြောက်ဆယ်ကာလအပိုင်းအခြား အတွင်းအဆိုပါ မြေကွက်ကို လူနေအိမ်ဆောက်လုပ်ရန် အတွက် မှတ်ပေါ်၊ အခြားကိစ္စအတွက် အသုံးမပြုရန်နှင့် အဆိုပါ မြေကွက်ပေါ် တွင် ဆောက်လုပ်သည့် လူနေအိမ်ကို လူနေအိမ်အဖြစ်မှ တစ်ပါး အခြားနည်း အသုံးမပြုရန်။

(စ) အငှားချထားသူ၏ စာဖြင့် ကြိုတင်သဘောတူညီချက်မရရှိဘဲ၊ စာချုပ်ပါမြေကို ခွဲခြမ်းခြင်းမပြုရသည်ပြင် ၎င်းမြေ တစ်စိတ်တစ်ဒေသကိုလည်း လွှဲပြောင်းခြင်း၊ တစ်ဆင့်ငှားရမ်းခြင်း၊ လက်လွှတ်ခြင်းများမပြုလုပ်ရ။

(ဆ) ဤစာချုပ်နှင့်စပ်လျဉ်း၍ မည်သည့်ကိစ္စအတွက်မဆို၊ အဆိုပါမြေကွက်သို့ဖြစ်စေ၊ အဆိုပါမြေကွက်ပေါ်တွင် ဆောက်လုပ်ထားသောအဆောက်အအုံသို့ဖြစ်စေ၊ နှစ်ပေါင်းခြောက်ဆယ်ကာလအပိုင်းအခြားတွင် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ ဆောက်လုပ်ရေး ဝန်ကြီးဌာန၊ မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၊ ညွှန်ကြားရေးမှူးချုပ်၏ အမိန့်အရ ဆောင်ရွက်သူများအား နေခင်း သင့်တော်သည့် အချိန်များတွင် ဝင်ရောက်ခွင့်ပြုရန်။

(ဇ) ဤစာချုပ်အရ အငှားချထားသည့် နှစ်ပေါင်းခြောက်ဆယ်ကာလ အပိုင်းအခြား ကုန်ဆုံးသောအခါ အဆိုပါမြေကွက် တည်ရှိသည့် အဆောက်အအုံ၊ ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းမပါဝင်စေဘဲ၊ အဆိုပါမြေကွက်ကို အငှားချထားသူအား အေးဆေးစွာပြန်လည်ပေးအပ်ရန်။ သို့ရာတွင် အငှားချထားသူက အပို ၂-အရ အဆိုပါမြေကွက်ကို ပြန်လည်သိမ်းယူပြီး စာချုပ်ကိုရုပ်စဲလျှင် အဆိုပါမြေကွက်နှင့် ထိုမြေကွက်ပေါ်တွင်တည်ရှိသည့် အဆောက်အအုံ ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ် ထားသောပစ္စည်းများကို အငှားစာချုပ်ရသူက အငှားချထားသူအား အေးဆေးစွာ ပြန်လည်ပေးအပ်ရန်။

**အပို ပဋိညာဉ်ခံချက်များ**

ဖော်ပြပါ မြေငှားခနှုန်းသည် ယာယီမျှသာဖြစ်၍ ခဏတာမျှခန့် အတွင်းတွင် ဖြစ်စေ ထိုနောက် အချိန်ကာလတွင် ပြန်လည်ပြင်ဆင်သင့်က ပြင်ဆင်စည်းကြပ်ရန် ဖြစ်သည်။

၂။ အဆိုပါ မြေငှားခကို တောင်းဆိုသည်ဖြစ်စေ၊ မတောင်းဆိုသည်ဖြစ်စေ၊ ကြိုတင်ပေးဆောင်ရမည့် သုံးလပတ်အတွက် မြေငှားခကို သို့တည်းမဟုတ် ၎င်း၏ အစိတ်အပိုင်းကို ထိုသုံးလပတ်၏ ဒုတိယလ ဦးပိုင်းတွင် မပေးဆောင်သဖြင့် မြေငှားခ မပြေ ကျန်ရှိလျှင် သို့တည်းမဟုတ် အငှားစာချုပ်ရသူသည် အထက်တွင် ဖော်ပြပါရှိသည့် ပဋိညာဉ်ခံချက်များ အတိုင်း လိုက်နာဆောင်ရွက် ရန် ပျက်ကွက်လျှင် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ ညွှန်ကြားရေးမှူးချုပ်သည် အဆိုပါ မြေငှားခကို ရယူရန် ချက်ချင်း အမူပွင့်နိုင်သည်။ ထို့ပြင် သို့တည်းမဟုတ် ယခင်က ပဋိညာဉ်ခံ ချက် ပျက်ကွက်ခြင်းအတွက် အရေးယူပိုင်ခွင့်ကိုဖြစ်စေ၊ အဆိုပါမြေကွက်ပြန်လည်သိမ်းယူနိုင်ခွင့်ကိုဖြစ်စေ စွန့်လွှတ်ခဲ့စေကာမူ ဤစာချုပ်ကို ဖယ်ဖျက်၍ အဆိုပါ မြေကွက်နှင့် ယိုမပြေပျက်စီးပျက်စီး ကျယ်ပြန့်သော အဆောက်အအုံများ၊ လိုအပ်သော အဆောက်အအုံများနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို သိမ်းယူနိုင်သည်။

၃။ အငှားချထားသူသည် အငှားစာချုပ်ရသူအား အောက်ပါအတိုင်း ပဋိညာဉ်ခံချက် ပြုလုပ်ပေးသည်။

(က) အပိုဒ် ၂-အရ၊ ဤစာချုပ်ကို ပယ်ဖျက်ကြောင်း နိ.တစ်စာကို အငှားချထားသူက မိမိ သင့်လျော်သည်ဟု ထင်မြင်သည် နည်းလမ်းအတိုင်း အငှားဂရုန် ရသူ၏ နောက်ဆုံး သိရှိရသော လိပ်စာတပ်ပြီး ရေစစ်ကြိုပြုလုပ်၍ စာပို့တိုက်မှ ပေးပို့နိုင်သည်။ သို့တည်းမဟုတ် ဆိုခဲ့သည့်အတိုင်း လိပ်စာတပ်၍ နိ.တစ်စာကို အဆိုပါမြေကွက်၊ အဆောက်အအုံ စသည့် ပစ္စည်းများ၏ ထင်ရှား၍ လူအများမြင်သာသောနေရာတွင် ကပ်ထားနိုင်သည်။ အဆိုပါ နိ.တစ်စာကိုပြဆိုသည့်နည်းလမ်းအတိုင်းပို့ခြင်း၊ ကပ်ထားခြင်း ပြုလုပ်ပြီးနောက် ရက်ပေါင်း ခြောက်ဆယ်အတွင်း အငှားစာချုပ် ရသူက အဆိုပါ ညွှန်ကြားရေးမှူးချုပ်အား မပြောကျွန်ရှိနေသေးသော မြေငှားခကို ဤစာချုပ်ပယ်ဖျက်ခြင်း သို့တည်းမဟုတ် အဆိုပါမြေကွက် ပြန်လည်သိမ်းယူခြင်း၊ သို့တည်းမဟုတ် အဆိုပါမြေကွက်ကို ပြန်လည် အငှားချထားခြင်းနှင့် စပ်လျဉ်း၍ အငှားချထားသူက ကုန်ကျသောစရိတ် အားလုံးနှင့်တကွ အဆိုပါ ညွှန်ကြားရေးမှူးချုပ်သို့ ပေးဆောင်လျှင်သော်လည်းကောင်း၊ အခြားပဋိညာဉ်ခံချက် တစ်ခုခုနှင့် စပ်လျဉ်း၍ ပျက်ကွက်သည့်အတွက် နစ်နာမှုကို ပပျောက်စေရန် အဆိုပါ ညွှန်ကြားရေးမှူးချုပ် ကျေနပ်လောက်အောင် ဆောင်ရွက်လျှင် လည်းကောင်း၊ အငှားချထားသူက ဤစာချုပ်ပါ ပဋိညာဉ် ခံချက်များအတိုင်း နှစ်ပေါင်းခြောက်ဆယ် ကာလအပိုင်းအခြား၏ ကျန်ရှိနေသေးသော ကာလအပို အဆိုပါမြေကွက်နှင့် ပြန်လည် သိမ်းယူသည့် အချိန်တွင် ထိုမြေကွက်ပေါ်၌ တည်ရှိနေသော အဆောက်အအုံ၊ ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို လက်ရှိ ထားနိုင်စေခြင်းငှာ အငှားစာချုပ်ရသူအား ပြန်လည်ပေးအပ်ရန်။ သို့ရာတွင် မီးကြောင့်သောလည်းကောင်း၊ အခြား အကြောင်း တစ်ခုခုကြောင့်သော်လည်းကောင်း ပျက်စီးရသည့် အဆောက်အအုံ သို့ တည်းမဟုတ် ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို ပြန်လည် ပေးအပ်ရန် အငှားချထားသူ၌ တာဝန်မရှိသည်အပြင် ယင်းသို့ ပြန်လည်သိမ်းယူ သည့်အခါက ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့၊ ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ အမှုထမ်းများသို့တည်းမဟုတ် ကိုယ်စားလှယ်များ၏ ပျက်လိုပျက်ဆီးပြုလုပ်မှုကြောင့် ဆုံးရှုံးပျက်စီးခြင်းအတွက်မှတစ်ပါး အဆိုပါမြေကွက် ပေါ်တွင် ဖြစ်စေ၊ အထဲတွင်ဖြစ်စေ တည်ရှိသော အဆောက်အအုံနှင့် အခြားပစ္စည်းများ၏ တန်ဖိုးယုတ်လျော့ခြင်း၊ ပြုပြင်မှုကင်းမဲ့ခြင်း၊ သို့တည်းမဟုတ် ပျက်ဆီးယိုယွင်းခြင်းအတွက် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့၊ ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၌ တာဝန်မရှိစေရန်။

(ခ) အပိုဒ် ၂-အရ၊ ဤစာချုပ်ကိုပယ်ဖျက်ပြီး မဟုတ်လျှင်လည်းကောင်း၊ အငှားစာချုပ်ရသူကနှစ်ပေါင်းခြောက်ဆယ် ကာလအပိုင်းအခြား ကုန်ဆုံးသည့်အထိ အဆိုပါမြေငှားခကိုပြုလုပ်သောအောင် ပေးဆောင်၍ ဤစာချုပ်ပါမိမိပြုလုပ်သည့် ပဋိညာဉ်ခံ ချက်များအတိုင်း လိုက်နာဆောင်ရွက်လျှင်လည်းကောင်း၊ အငှားစာချုပ်ရသူသည် အဆိုပါမြေကွက်ပေါ်တွင် တည်ဆောက်တွယ်ကပ် ထားသောအဆောက်အအုံများ၊ ထိုအဆောက်အအုံများနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို အဆိုပါကာလအပိုင်းအခြားမကုန် မီ ခြောက်လအတွင်း ပျက်သိမ်းသယ်ယူ ခန့်ခွဲနိုင်သည်။ သို့ရာတွင် ထိုသို့ သယ်ယူခြင်းကြောင့် အဆိုပါမြေကွက်ပျက်စီးယိုယွင်းခဲ့ လျှင် ထိုမြေကွက်ကိုမူလအခြေအနေအတိုင်းရှိအောင် ပြုပြင်ပေးရန်။

(ဂ) ( ထာဝရ ) ခုနှစ်၊ \_\_\_\_\_ လ၊ ( ၁ ) ရက်နေ့မှစ၍ ပထမတစ်ဆယ့်ငါးနှစ် ကုန်ဆုံး သည့် အခါ ဒုတိယတစ်ဆယ့်ငါးနှစ်အတွက် ရန်ကုန်စည်ပင်သာယာရေး မြေနည်းဥပဒေ ၂၄-အရ စည်းကြပ်သော သုံးလပတ်မြေငှားခကို လည်းကောင်း၊ ဒုတိယတစ်ဆယ့်ငါးနှစ်ကုန်ဆုံးသည့်အခါ တတိယတစ်ဆယ့်ငါးနှစ်အတွက် အဆိုပါ နည်းဥပဒေ ၂၄-အရ စည်းကြပ်သော သုံးလပတ်မြေငှားခကိုလည်းကောင်း၊ တတိယတစ်ဆယ့်ငါးနှစ်ကုန်ဆုံးသည့်အခါ စတုတ္ထတစ်ဆယ့် ငါးနှစ်အတွက် အဆိုပါနည်းဥပဒေ ၂၄- အရ စည်းကြပ်သောသုံးလပတ်မြေငှားခကိုလည်းကောင်း၊ အငှားစာချုပ်ရသူက အငှားချထားသူအား ပေးဆောင်ရန်။ အကယ်၍ အထက်ပါနည်းလမ်းအတိုင်း မြေငှားခကိုပြန်လည်စည်းကြပ်ခြင်းမပြုလျှင် အငှားစာချုပ်ရသူသည် ဤအပိုဒ်ခွဲတွင်ပြဌာန်းထား သည့်နည်းလမ်းအတိုင်း မြေငှားခကိုပြောင်းလဲခြင်းမပြုမီ သတ်မှတ်ထားသည့် စည်းကြပ်ဆုံးသုံးလပတ်မြေငှားခကို ဆက်လက်ပေး ဆောင်ရန်။

(ဃ) ဤစာချုပ်ပါအခြားပြဌာန်းချက်များတွင် ဆန့်ကျင်လျက်မည်သို့ပင်ပါရှိစေကာမူ ဤစာချုပ် ချုပ်ဆိုသည့်နေ့မှစ၍ ပထမနှစ်ပေါင်းသုံးဆယ်အတွင်းသတ်မှတ်ထားသော သို့တည်းမဟုတ် ပြန်လည်စည်းကြပ်သောမြေငှားခကို ပြုလုပ်သောအောင် ပေး ဆောင်ခဲ့သောကြောင့် လည်းကောင်း၊ ပြုလုပ်ထားသည့်ပဋိညာဉ်ခံချက်များကို မပျက်မကွက်လိုက်နာဆောင်ရွက်ခဲ့သောကြောင့် လည်းကောင်း သတ်မှတ်ထားသော သို့တည်းမဟုတ် ပြန်လည်စည်းကြပ်သောသုံးလပတ် မြေငှားခဖြင့် နောက်ထပ် နှစ်ပေါင်း သုံးဆယ်အတွက် ဆက်လက်၍ အဆိုပါမြေကွက်ကို ငှားရမ်း မြေငှားစာချုပ် အသစ် ချုပ်ဆိုရန် သဘောတူကြောင်း အဆိုပါ ပထမ နှစ်ပေါင်းသုံးဆယ်မပြည့်မီ အနည်းဆုံးခြောက်လကြိုတင်၍ အငှားရသူက အငှားချထားသူအား စာဖြင့် အကြောင်းကြား ရမည်။ အကြောင်းကြားစာနှင့်အတူ ပထမမြေငှားစာချုပ်ကိုပေးအပ်လျှင် ထိုအကြောင်းကြားစာရရှိသည့်နေ့မှခြောက်လ အတွင်းနှောင် နှစ်ပေါင်းသုံးဆယ်အတွက် ပထမမြေငှားစာချုပ်ပါ ပဋိညာဉ်ခံချက်များနှင့်ဖြစ်နိုင်စေမှု တူညီသည့် ပဋိညာဉ် ခံချက်များပါရှိသည့် မြေငှားစာချုပ် အသစ်ကို အငှားစာချုပ်ရသူ၏ စရိတ်ဖြင့် အငှားချထားသူကထုတ်ပေးရန်။ အကယ်၍ မြေငှားခကို သတ်မှတ်ခြင်းမရှိသေးလျှင် ပထမမြေငှားစာချုပ်အရ နောက်ဆုံးပေးဆောင်ခဲ့ရသော သုံးလပတ်မြေငှားခကို အငှားစာချုပ်ရသူကပေးဆောင်ရန်။

ဤစာချုပ်ပါစကားရပ်များကို သိရှိနားလည်ကြပြီးဖြစ်သဖြင့် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊  
မြို့. ဌာနနှင့် အိုးသိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန ညွှန်ကြားရေးမှူးချုပ်၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်နှင့် ညွှန်ကြားရေးမှူးတို့ရှေ့တွင် ဦးစီးဌာနတံဆိပ်  
ကိုခပ်နှိပ်၍ အဆိုပါညွှန်ကြားရေးမှူးချုပ်နှင့်အဆိုပါ PA-C LINK TRADING LIMITED သည် ဤစာချုပ်ကိုအထက်၌  
ဖော်ပြခဲ့သည့်နေ့တွင် လက်မှတ် ရေးထိုးကြကြောင်း။

ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ၊ ဆောက်လုပ်ရေးဝန်ကြီးဌာန မြို့. ဌာနနှင့်အိုးသိမ်ဖွံ့ဖြိုးရေး ဦးစီးဌာန

မြို့. ၁/ ရန်ဗုန်

တံဆိပ်ကို ညွှန်ကြားရေးမှူးချုပ်

ရည်မှန်းချက် အောင်မြင်စွာ

တံဆိပ်

ညွှန်ကြားရေးမှူးချုပ်

ဒုတိယညွှန်ကြားရေးမှူးချုပ်

ပြည်ထောင်စု

ဒုတိယညွှန်ကြားရေးမှူးချုပ်

နှင့် ညွှန်ကြားရေးမှူး

ဒုတိယရဲလဲပူးကြီး ထင်စားခင်ကျော် တို့

ရှေ့မှောက်၌ ခပ်နှိပ်၍ အဆိုပါ

ညွှန်ကြားရေးမှူးချုပ်၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်နှင့်

ညွှန်ကြားရေးမှူးတို့လက်မှတ် ရေးထိုးသည်။

ညွှန်ကြားရေးမှူး

အသိသက်သေ။

ဒုတိယညွှန်ကြားရေးမှူး (မြေနှင့်အခွန်)

မြေပျော်စေ

အငှားစာချုပ်ရသူ PAC LINK TRADING LIMITED က  
လက်မှတ်ရေးထိုးသည်။

အငှားစာချုပ်ရသူ

DR KO KO GYI (a) SOE NAING  
Director  
Pac Link Trading Ltd.

၁။ မြို့. မြို့. မြို့. KDA-00/747 '25/260' အိုး၊ စာမူကူးလမ်း

၂။

ဦးစီးအရာရှိ

အထက်တွင် ရည်ညွှန်းထားသည့် ဇယား

မြေနှင့်အခွန်ဌာနမှူး (ရုံးချုပ်)

မြို့. ဌာနနှင့်အိုးသိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနမှူးချုပ်အမှတ်

၈၈၈၂

မြေတိုင်းရပ်ကွက်အမှတ်

၁၁၃

ရန်ကုန်မြို့

၁၇၇၂ (၈၈၅၂၆၆)

မြန်မာ

အတွင်းရှိ

တန်းစား

မြေကွက်အမှတ်

၅၇

ဖြစ်သည်။ ပူးတွဲပါ မြေပုံ၌ မင်နီဖြင့် ပြထားသော အလျား ပေ ၂၀၀၊ အနံ ၅၀၀ ပေခန့်ရှိသော အလား အလာ

အရှေ့လားသော်

မင်း

အနောက်လားသော်

မြေကွက်အမှတ် ၄၄

တောင်လားသော်

မြေကွက်အမှတ် ၅၃

မြောက်လားသော်

မြေကွက်အမှတ် ၅၅

အတွင်းရှိ မြေအားရုံး၊ ၈၇၇၇၇

၂၀၀၀

၈၈၈၂

(၈၈၇၇၇၇၇၇ ၈၈၇၇၇၇)



၃၈  
ဆိပ်  
ကံ

ရန်ကုန်မြို့တော်

အိုးအိမ် - ပုံစံ

အက်စ် - ၂၂

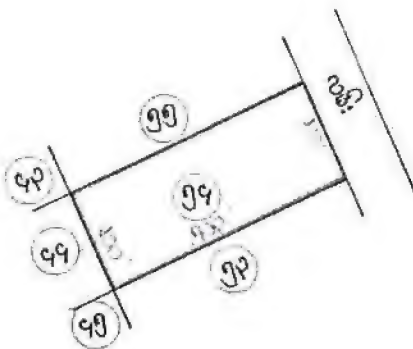
ခုံမြို့သစ်အရှေ့ပိုင်း

မြို့နယ်၊ လူနေရပ်ကွက်အမှတ် ----- စက်မှုမြို့

မြေတိုင်းရပ်ကွက်အမှတ် ----- ၁၁၃ ----- မှ မြေကွက်အမှတ် - ၅၄ -

၏ မြေပုံ-

၁-လက်မလျှင် ၃၀၀ ပေစတေး



NG

ရည်ညွှန်းချက်

စရိယာ  
မြေတိုင်း (၁)

မြေတိုင်း (၃)

မြေတိုင်း (၂)

စတုရန်းပေ ၁၁၂၆၀၀  
ဧက ၂.၇၇၇

အရာရှိ  
မြေတိုင်းဌာနမှ  
မြို့ရွာနှင့်အိမ်ပုံဖြူးရေးဦးစီးဌာန



မင်းတရားရုံးမှ ပေးအပ်သော  
ဥပဒေအရ အကျဉ်းချုပ်  
ရရှိသော အချက်အလက်

၁။ အငှားစာချုပ်ရသူသည် အငှားချထားသူအား အောက်ပါအတိုင်း ပဋိညာဉ်ခံချက် ပြုလုပ်သည်။

(က) အထက်၌ မြေငှားခကိုပေးဆောင်ရန် သတ်မှတ်ထားသည့် နေ့ရက်များတွင် သတ်မှတ်ထားသည့် နည်းလမ်းအတိုင်း အဆိုပါမြေငှားခနှင့် အဆိုပါမြေကွက်ပေါ်၌လည်းကောင်း၊ ထိုမြေကွက်ပေါ်တွင် ဆောက်လုပ်ထားသော အဆောက်အအုံပေါ်၌ သော်လည်းကောင်း၊ အငှားစာချုပ်ရသူအပေါ်၌လည်းကောင်း အဆိုပါ နှစ်ခြောက်ဆယ် ကာလအပိုင်းအခြားအတွင်း စည်းကြပ်ဆံ့ စည်းကြပ်လတ္တံ့ ဖြစ်သော အခွန်အတုတ်အားလုံးကို ပေးဆောင်ရန်။

(ခ) ဤစာချုပ်ချုပ်ဆိုသည့်နေ့မှ ၆-လအတွင်း စတင်ဆောက်လုပ်၍ နှစ်နှစ်အတွင်း အဆိုပါမြေကွက်ပေါ်၌ ကောင်းမွန် ခိုင်ခံ့သော လူနေအိမ်၊ ဒေသန္တရအာဏာပိုင်နှင့် သက်ဆိုင်သည့်ဇာရာဥပဒေများနှင့် အညီ၊ ပြီးစီးအောင်ဆောက်လုပ်ရန်နှင့် ထိုလူနေ အိမ်သည်တို့ကို အဆိုပါနှစ်ပေါင်းခြောက်ဆယ်ကာလ အပိုင်းအခြားအတွင်း ပြုပြင်မွမ်းမံထားရှိရန်။

(ဂ) အဆိုပါမြေကွက်တည်ရှိသော ရပ်ကွက်၌သက်ဆိုင်ရာဒေသန္တရအာဏာပိုင်များက မိလ္လာပိုက်နှင့် ရေပိုက်များ ချထားလျှင်၊ ဒေသန္တရအာဏာပိုင်နှင့် သက်ဆိုင်သည့်ဇာရာဥပဒေနှင့်အညီ အဆိုပါမြေကွက်ပေါ်၌ ဆောက်လုပ်ထားသော အဆောက်အအုံများကို ထိုမိလ္လာပိုက်၊ ရေပိုက်များနှင့် ဆက်သွယ်ရန်။

(ဃ) သက်ဆိုင်သော ဒေသန္တရအာဏာပိုင်က ခွင့်ပြုသော အဆောင်ခွဲနှင့် အလုပ်သမားတန်းလျားများမှအပ အဆိုပါ မြေကွက်ပေါ်၌ အဆောက်အအုံတစ်ခုထက်ပို၍ မဆောက်လုပ်ရန်။

(င) အငှားချထားသူ၏ စာဖြင့် သဘောတူညီချက်ကို ကြိုတင်မရရှိဘဲ၊ နှစ်ပေါင်းခြောက်ဆယ်ကာလအပိုင်းအခြား အတွင်းအဆိုပါမြေကွက်ကို လူနေအိမ်ဆောက်လုပ်ရန်အတွက် မတစ်ပါး၊ အခြားကိစ္စအတွက် အသုံးမပြုရန်နှင့် အဆိုပါမြေကွက်ပေါ် တွင်ဆောက်လုပ်သည့် လူနေအိမ်ကို လူနေအိမ်အဖြစ်မှတစ်ပါး အခြားနည်း အသုံးမပြုရန်။

(စ) အငှားချထားသူ၏ စာဖြင့် ကြိုတင်သဘောတူညီချက်မရရှိဘဲ၊ စာချုပ်ပါမြေကို ခွဲခြမ်းခြင်းမပြုရသည်ပြင် ၎င်းမြေ တစ်စိတ်တစ်ဒေသကိုလည်း လွှဲပြောင်းခြင်း၊ တစ်ဆင့်ငှားရမ်းခြင်း၊ လက်လွှတ်ခြင်းများမပြုလုပ်ရ။

(ဆ) ဤစာချုပ်နှင့်စပ်လျဉ်း၍ မည်သည့်ကိစ္စအတွက်မဆို၊ အဆိုပါမြေကွက်သို့ဖြစ်စေ၊ အဆိုပါမြေကွက်ပေါ်တွင် ဆောက်လုပ်ထားသောအဆောက်အအုံသို့ဖြစ်စေ၊ နှစ်ပေါင်းခြောက်ဆယ်ကာလအပိုင်းအခြားတွင် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ ဆောက်လုပ်ရေး ဝန်ကြီးဌာန၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၊ ညွှန်ကြားရေးမှူးချုပ်၏ အမိန့်အရ ဆောင်ရွက်သူများအား နေခင်း သင့်တော်သည် အချိန်များတွင် ဝင်ရောက်ခွင့်ပြုရန်။

(ဇ) ဤစာချုပ်အရ အငှားချထားသည့် နှစ်ပေါင်းခြောက်ဆယ်ကာလ အပိုင်းအခြား ကုန်ဆုံးသောအခါ အဆိုပါမြေကွက် တည်ရှိသည့် အဆောက်အအုံ၊ ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ်ထားသောပစ္စည်းမပါဝင်စေဘဲ၊ အဆိုပါမြေကွက်ကို အငှားချထားသူအား အေးဆေးစွာပြန်လည်ပေးအပ်ရန်။ သို့ရာတွင် အငှားချထားသူက အပို ၁၂-အရ အဆိုပါမြေကွက်ကို ပြန်လည်သိမ်းယူပြီး စာချုပ်ကိုရပ်စဲလျှင် အဆိုပါမြေကွက်နှင့် ထိုမြေကွက်ပေါ်တွင်တည်ရှိသည့် အဆောက်အအုံ ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ် ထားသောပစ္စည်းများကို အငှားစာချုပ်ရသူက အငှားချထားသူအား အေးဆေးစွာ ပြန်လည်ပေးအပ်ရန်။

### အပို ပဋိညာဉ်ခံချက်များ

ဖော်ပြပါ မြေငှားခနှုန်းသည် ယာယီမျှသာဖြစ်၍ ခန့်မှန်းရန် အတွင်းတွင် ဖြစ်စေ ထို့နောက် အချိန်ကာလတွင် ပြန်လည်ပြင်ဆင်သင့်က ပြင်ဆင်စည်းကြပ်ရန် ဖြစ်သည်။

၂။ အဆိုပါ မြေငှားခကို တောင်းဆိုသည်ဖြစ်စေ၊ မတောင်းဆိုသည်ဖြစ်စေ၊ ကြိုတင်ပေးဆောင်ရမည့် သုံးလပတ်အတွက် မြေငှားခကို သို့တည်းမဟုတ် ၎င်း၏ အစိတ်အပိုင်းကို ထိုသုံးလပတ်၏ ဒုတိယလ ဦးပိုင်းတွင် မပေးဆောင်သဖြင့် မြေငှားခ မပြေ ကျန်ရှိလျှင် သို့တည်းမဟုတ် အငှားစာချုပ်ရသူသည် အထက်တွင် ဖော်ပြပါရှိသည့် ပဋိညာဉ်ခံချက်များ အတိုင်း လိုက်နာဆောင်ရွက် ရန် ပျက်ကွက်လျှင် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ ညွှန်ကြားရေးမှူးချုပ်သည် အဆိုပါ မြေငှားခကို ရယူရန် ချက်ချင်း အမှုဖွင့်နိုင်သည်။ ထို့ပြင် သို့တည်းမဟုတ် ယခင်က ပဋိညာဉ်ခံ ချက် ပျက်ကွက်ခြင်းအတွက် အရေးယူပိုင်ခွင့်ကို ဖြစ်စေ၊ အဆိုပါမြေကွက်ပြန်လည်သိမ်းယူနိုင်ခွင့်ကို ဖြစ်စေ စွန့်လွှတ်ခဲ့စေကာမူ ဤစာချုပ်ကို ပယ်ဖျက်၍ အဆိုပါ မြေငှားခနှင့် ထိုမြေကွက်ပေါ်တွင် တည်ရှိသော အဆောက်အအုံများ၊ ထိုအဆောက်အအုံများနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို သိမ်းယူနိုင်သည်။



၃။ အငှားချထားသူသည် အငှားစာချုပ်ရသူအား အောက်ပါအတိုင်း ပဋိညာဉ်ခံချက် ပြုရမည်။

(က) အပိုဒ် ၂-အရ၊ ဤစာချုပ်ကို ပယ်ဖျက်ကြောင်း နှိုင်းတစ်စာကို အငှားချထားသူက မိမိ သင်္ချေသည့်ဟု ထင်မြင်သည် နည်းလမ်းအတိုင်း အငှားဂရုန် ရသူ၏ နောက်ဆုံး သိရှိရသော လိပ်စာတပ်ပြီး ရေစစ်ကြိုပြုလုပ်၍ စာပို့တိုက်မှ ပေးပို့နိုင်သည်။ သို့တည်းမဟုတ် ဆိုခဲ့သည်အတိုင်း လိပ်စာတပ်၍ နှိုင်းတစ်စာကို အဆိုပါမြေကွက်၊ အဆောက်အအုံ စသည် ပစ္စည်းများ၏ ထင်ရှား၍ လူအများမြင်သာသောနေရာတွင် ကပ်ထားနိုင်သည်။ အဆိုပါ နှိုင်းတစ်စာကို ပြဆိုသည့်နည်းလမ်းအတိုင်းပို့ခြင်း၊ ကပ်ထားခြင်း ပြုလုပ်ပြီးနောက် ရက်ပေါင်း ခြောက်ဆယ်အတွင်း အငှားစာချုပ် ရသူက အဆိုပါ ညွှန်ကြားရေးမှူးချုပ်အား မပြောကျွန်ရှိနေသေးသော မြေငှားခကို ဤစာချုပ်ပယ်ဖျက်ခြင်း သို့တည်းမဟုတ် အဆိုပါမြေကွက် ပြန်လည်သိမ်းယူခြင်း၊ သို့တည်းမဟုတ် အဆိုပါမြေကွက်ကို ပြန်လည် အငှားချထားခြင်းနှင့် စပ်လျဉ်း၍ အငှားချထားသူက ကုန်ကျသောစရိတ် အားလုံးနှင့်တကွ အဆိုပါ ညွှန်ကြားရေးမှူးချုပ်သို့ ပေးဆောင်လျှင်သော်လည်းကောင်း၊ အခြားပဋိညာဉ်ခံချက် တစ်ခုခုနှင့် စပ်လျဉ်း၍ ပျက်ကွက်သည်အတွက် နှစ်နာမူကို ပပျောက်စေရန် အဆိုပါ ညွှန်ကြားရေးမှူးချုပ် ကျေနပ်လောက်အောင် ဆောင်ရွက်လျှင် လည်းကောင်း၊ အငှားချထားသူက ဤစာချုပ်ပါ ပဋိညာဉ် ခံချက်များအတိုင်း နှစ်ပေါင်းခြောက်ဆယ် ကာလအပိုင်းအခြား၏ ကျန်ရှိနေသေးသော ကာလအပို အဆိုပါမြေကွက်နှင့် ပြန်လည် သိမ်းယူသည့်အချိန်တွင် ထိုမြေကွက်ပေါ်၌ တည်ရှိနေသော အဆောက်အအုံ၊ ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို လက်ရှိထားနိုင်စေခြင်းငှာ အငှားစာချုပ်ရသူအား ပြန်လည်ပေးအပ်ရန်။ သို့ရာတွင် မီးကြောင့်သော်လည်းကောင်း၊ အခြား အကြောင်း တစ်ခုခုကြောင့်သော်လည်းကောင်း ပျက်စီးရသည့် အဆောက်အအုံ သို့တည်းမဟုတ် ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို ပြန်လည်ပေးအပ်ရန် အငှားချထားသူ၌ တာဝန်မရှိသည်အပြင် ယင်းသို့ ပြန်လည်သိမ်းယူ သည့်အခါက ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့၊ ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ အမှုထမ်းများ သို့တည်းမဟုတ် ကိုယ်စားလှယ်များ၏ ဖျက်လိုဖျက်ဆီးပြုလုပ်မှုကြောင့် ဆုံးရှုံးပျက်စီးခြင်းအတွက်မူတစ်ပါး အဆိုပါမြေကွက် ပေါ်တွင် ပြစ်စေ၊ အထဲတွင်ပြစ်စေ တည်ရှိသော အဆောက်အအုံနှင့် အခြားပစ္စည်းများ၏ တန်ဖိုးယုတ်လျော့ခြင်း၊ ပြုပြင်မှုကင်းမဲ့ခြင်း၊ သို့တည်းမဟုတ် ပျက်ဆီးယိုယွင်းခြင်းအတွက် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့၊ ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၌ တာဝန်မရှိစေရန်။

(ခ) အပိုဒ် ၂-အရ၊ ဤစာချုပ်ကိုပယ်ဖျက်ပြီး မဟုတ်လျှင်လည်းကောင်း၊ အငှားစာချုပ်ရသူကနှစ်ပေါင်းခြောက်ဆယ် ကာလအပိုင်းအခြား ကုန်ဆုံးသည်အထိ အဆိုပါမြေငှားခကိုပြေလည်အောင် ပေးဆောင်၍ ဤစာချုပ်ပါမိမိပြုလုပ်သည့် ပဋိညာဉ်ခံ ချက်များအတိုင်း လိုက်နာဆောင်ရွက်လျှင်လည်းကောင်း၊ အငှားစာချုပ်ရသူသည် အဆိုပါမြေကွက်ပေါ်တွင် တည်ဆောက်တွယ်ကပ် ထားသောအဆောက်အအုံများ၊ ထိုအဆောက်အအုံများနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို အဆိုပါကာလအပိုင်းအခြားမကုန် မီ ခြောက်လအတွင်း ဖျက်သိမ်းသယ်ယူ ခန့်ခွဲနိုင်သည်။ သို့ရာတွင် ထိုသို့ သယ်ယူခြင်းကြောင့် အဆိုပါမြေကွက်ပျက်စီးယိုယွင်းခဲ့ လျှင် ထိုမြေကွက်ကိုမူလအခြေအနေအတိုင်းရှိအောင် ပြုပြင်ပေးရန်။

(ဂ) ( ၂၀၁၉ ) ခုနှစ်၊ စက်တင်ဘာ လ၊ ( ၁ ) ရက်နေ့မှစ၍ ပထမတစ်ဆယ့်ငါးနှစ် ကုန်ဆုံး သည့် အခါ ဒုတိယတစ်ဆယ့်ငါးနှစ်အတွက် ရန်ကုန်စည်ပင်သာယာရေး မြေနည်းဥပဒေ ၂၄-အရ စည်းကြပ်သော သုံးလပတ်မြေငှားခကို လည်းကောင်း၊ ဒုတိယတစ်ဆယ့်ငါးနှစ်ကုန်ဆုံးသည်အခါ တတိယတစ်ဆယ့်ငါးနှစ်အတွက် အဆိုပါ နည်းဥပဒေ ၂၄-အရ စည်းကြပ်သော သုံးလပတ်မြေငှားခကိုလည်းကောင်း၊ တတိယတစ်ဆယ့်ငါးနှစ်ကုန်ဆုံးသည်အခါ စတုတ္ထတစ်ဆယ့်ငါးနှစ်အတွက် အဆိုပါနည်းဥပဒေ ၂၄- အရ စည်းကြပ်သောသုံးလပတ်မြေငှားခကိုလည်းကောင်း၊ အငှားစာချုပ်ရသူက အငှားချထားသူအား ပေးဆောင်ရန်။ အကယ်၍ အထက်ပါနည်းလမ်းအတိုင်း မြေငှားခကိုပြန်လည်စည်းကြပ်ခြင်းမပြုလျှင် အငှားစာချုပ်ရသူသည် ဤအပိုဒ်ခွဲတွင်ပြဌာန်းထား သည့်နည်းလမ်းအတိုင်း မြေငှားခကိုပြောင်းလဲခြင်းမပြုမီ သတ်မှတ်ထားသည့် စည်းကြပ်ဆဲသုံးလပတ်မြေငှားခကို ဆက်လက်ပေး ဆောင်ရန်။

(ဃ) ဤစာချုပ်ပါအခြားပြဌာန်းချက်များတွင် ဆန့်ကျင်လျက်မည်သို့ပင်ပါရှိစေကာမူ ဤစာချုပ် ချုပ်ဆိုသည့်နေ့မှစ၍ ပထမနှစ်ပေါင်းသုံးဆယ်အတွင်းသတ်မှတ်ထားသော သို့တည်းမဟုတ် ပြန်လည်စည်းကြပ်သောမြေငှားခကို ပြေလည်အောင် ပေး ဆောင်ခဲ့သောကြောင့် လည်းကောင်း၊ ပြုလုပ်ထားသည့်ပဋိညာဉ်ခံချက်များကို မပျက်မကွက်လိုက်နာဆောင်ရွက်ခဲ့သောကြောင့် လည်းကောင်း၊ သတ်မှတ်ထားသော သို့တည်းမဟုတ် ပြန်လည်စည်းကြပ်သောသုံးလပတ် မြေငှားခဖြင့်နောက်ထပ် နှစ်ပေါင်း သုံးဆယ်အတွက် ဆက်လက်၍ အဆိုပါမြေကွက်ကို ငှားရမ်း မြေငှားစာချုပ် အသစ် ချုပ်ဆိုရန် သဘောတူကြောင်း အဆိုပါ ပထမ နှစ်ပေါင်းသုံးဆယ်မပြည့်မီ အနည်းဆုံးခြောက်လကြိုတင်၍ အငှားရသူက အငှားချထားသူအား စာဖြင့် အကြောင်းကြား ရမည်။ အကြောင်းကြားစာနှင့်အတူ ပထမမြေငှားစာချုပ်ကိုပေးအပ်လျှင် ထိုအကြောင်းကြားစာရရှိသည့်နေ့မှ ခြောက်လအတွင်းနှောင် နှစ်ပေါင်းသုံးဆယ်အတွက် ပထမမြေငှားစာချုပ်ပါ ပဋိညာဉ်ခံချက်များနှင့်ဖြစ်နိုင်သမျှ တူညီသည့် ပဋိညာဉ် ခံချက်များပါရှိသည့် မြေငှားစာချုပ် အသစ်ကို အငှားစာချုပ်ရသူ၏ စရိတ်ဖြင့် အငှားချထားသူကထုတ်ပေးရန်။ အကယ်၍ မြေငှားခကို သတ်မှတ်ခြင်းမရှိသေးလျှင် ပထမမြေငှားစာချုပ်အရ နောက်ဆုံးပေးဆောင်ခဲ့ရသော သုံးလပတ်မြေငှားခကို အငှားစာချုပ်ရသူကပေးဆောင်ရန်။

ဤစာချုပ်ပါစကားရပ်များကို သိရှိနားလည်ကြပြီးဖြစ်သဖြင့် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊  
မြို့.ရွာနှင့် ဆုံးအိမ်နဲ့.မြို့ရေးဦးစီးဌာန ညွှန်ကြားရေးမှူးချုပ်၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်နှင့် ညွှန်ကြားရေးမှူးတို့ရှေ့တွင် ဦးစီးဌာနတံဆိပ်  
ကိုခပ်နှိပ်၍ အဆိုပါညွှန်ကြားရေးမှူးချုပ်နှင့်အဆိုပါ PAC LINK TRADING LIMITED သည် ဤစာချုပ်ကိုအထက်၌  
ဖော်ပြခဲ့သည့်နေ့တွင် လက်မှတ် ရေးထိုးကြကြောင်း။

၁  
၂  
၃

ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ၊ ဆောက်လုပ်ရေးဝန်ကြီးဌာန မြို့.ရွာနှင့်ဆိုင်.စိမ်းမြို့ရေး ဦးစီးဌာန

မြို့- ၇၄၇၇

တံဆိပ်ကို ညွှန်ကြားရေးမှူးချုပ်

ပြည်ထောင်စုမြန်မာနိုင်ငံတော်

တံဆိပ်

ညွှန်ကြားရေးမှူးချုပ်

ဒုတိယညွှန်ကြားရေးမှူးချုပ်

ပြည်ထောင်စုမြန်မာနိုင်ငံတော်

ဒုတိယညွှန်ကြားရေးမှူးချုပ်

နှင့် ညွှန်ကြားရေးမှူး

ရှေ့မှောက်၌ ခပ်နှိပ်၍ အဆိုပါ

ညွှန်ကြားရေးမှူးချုပ်၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်နှင့်

ညွှန်ကြားရေးမှူးတို့လက်မှတ် ရေးထိုးသည်။

ဒုတိယဦးစီးဌာန၊ ကပ်ဆောင်ရွက်မှု တို့

DR KO KO GYI (a) SOE NAING  
ညွှန်ကြားရေးမှူး

အသိသက်သေ။

ဒုတိယညွှန်ကြားရေးမှူး (မြေနှင့်အခွန်)

ဦးကျော်ဝင်း

အငှားစာချုပ်ရသူ PAC LINK TRADING LIMITED က  
လက်မှတ်ရေးထိုးသည်။

DR KO KO GYI (a) SOE NAING  
Director  
Pac Link Trading Ltd.

အသိသက်သေ။

၁။ မြို့.မြို့.မြို့. K.T.A 001747 1 256/2601 အ.လက်မှတ်ရေးထိုးသည်။

၂။ မြို့.မြို့.မြို့. K.T.A 001747 1 256/2601 အ.လက်မှတ်ရေးထိုးသည်။

DR KO KO GYI (a) SOE NAING  
Director  
Pac Link Trading Ltd.

ဦးစီးအရာရှိ

အထက်တွင် ရည်ညွှန်းထားသည့် ယော

မြေနှင့်အခွန် မြေပုံဖြင့် မြေပုံဖြင့် လူနေရပ်ကွက်အမှတ် ၀၀၀၀  
မြေတိုင်းရပ်ကွက်အမှတ် ၀၀၀၀  
ရန်ကုန်မြို့ ၁၃၅၂ (အရှေ့ဘက်) မြို့နယ်။

အတွင်းရှိ တန်းစား၊ မြေကွက်အမှတ် ၀၀၀၀  
ဖြစ်သည်။ ပူးတွဲပါ မြေပုံ၌ မင်နီဖြင့် ပြထားသော အလျား ၀၀၀ ပေ၊ အနံ ၀၀၀ ပေ ခန့်ရှိသော အလား အလာ  
အရှေ့လားသော် ၀၀၀  
အနောက်လားသော် ၀၀၀  
တောင်လားသော် ၀၀၀  
မြောက်လားသော် ၀၀၀  
အတွင်းရှိ မြေအားလုံး ဧရိယာ ၁-၃၃၅ ဧက၊ (စတုရန်းပေ ၁၀၀၀၀၀)



မြို့နယ်၊  
အထိပ်  
ကပ်၌

ရန်ကုန်မြို့တော်

အိုးအိမ် - ပုံစံ

အကံစံ - ၂၂

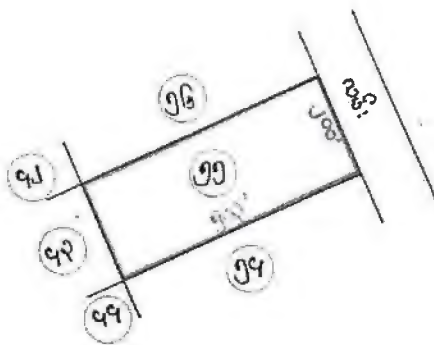
ခရိုင်မြို့သစ် အရှေ့ရိုး

မြို့နယ်၊ လူနေရပ်ကွက်အမှတ် ----- စက် ၁၆

မြေတိုင်းရပ်ကွက်အမှတ် ----- ၁၁၃ ----- မှ မြေကွက်အမှတ် ----- ၅၅ -----

၏ မြေပုံ-

၁-လက်မလျှင် ၃၀၀ ပေစကေး



IAING

td.

ရည်ညွှန်းချက်

----- ဧရိယာ

စတုရန်းပေ ----- ၁၁၆၆၀

ကေ ----- ၁.၃၅၅

မြေတိုင်း (၄)

မြေတိုင်း (၃)

မြေတိုင်း (၂)

ဦးစီးအရာရှိ  
မြေတိုင်းဌာနမှ  
မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန



၁။ အငှားစာချုပ်ရသူသည် အငှားချထားသူအား အောက်ပါအတိုင်း ပဋိညာဉ်ခံချက် ပြုလုပ်သည်။

(က) အထက်၌ မြေငှားခကိုပေးဆောင်ရန် သတ်မှတ်ထားသည့် နေ့ရက်များတွင် သတ်မှတ်ထားသည့် နည်းလမ်းအတိုင်း အဆိုပါမြေငှားခနှင့် အဆိုပါမြေကွက်ပေါ်၌လည်းကောင်း၊ ထိုမြေကွက်ပေါ်တွင် ဆောက်လုပ်ထားသော အဆောက်အအုံပေါ်၌ သော်လည်းကောင်း၊ အငှားစာချုပ်ရသူအပေါ်၌လည်းကောင်း အဆိုပါ နှစ်ခြောက်ဆယ် ကာလအပိုင်းအခြားအတွင်း စည်းကြပ်ဆဲ စည်းကြပ်လတ္တံ့ ဖြစ်သော အခွန်အတုတ်အားလုံးကို ပေးဆောင်ရန်။

(ခ) ဤစာချုပ်ချုပ်ဆိုသည့်နေ့မှ ၆-လအတွင်း စတင်ဆောက်လုပ်၍ နှစ်နှစ်အတွင်း အဆိုပါမြေကွက်ပေါ်၌ ကောင်းမွန် ခိုင်ခံ့သော လူနေအိမ်၊ ဒေသန္တရအာဏာပိုင်နှင့် သက်ဆိုင်သည့်တရားဥပဒေများနှင့် အညီ၊ ပြီးစီးဆောင်ဆောက်လုပ်ရန်နှင့် ထိုလူနေ အိမ်သည်တို့ကို အဆိုပါနှစ်ပေါင်းခြောက်ဆယ်ကာလ အပိုင်းအခြားအတွင်း ပြုပြင်မွမ်းမံထားရှိရန်။

(ဂ) အဆိုပါမြေကွက်တည်ရှိသော ရပ်ကွက်၌ သက်ဆိုင်ရာဒေသန္တရအာဏာပိုင်များက မိလ္လာပိုင်နှင့် ရေပိုက်များ ချထားလျှင်၊ ဒေသန္တရအာဏာပိုင်နှင့် သက်ဆိုင်သည့်တရားဥပဒေနှင့်အညီ အဆိုပါမြေကွက်ပေါ်၌ ဆောက်လုပ်ထားသော အဆောက်အအုံများကို ထိုမိလ္လာပိုက်၊ ရေပိုက်များနှင့် ဆက်သွယ်ရန်။

(ဃ) သက်ဆိုင်သော ဒေသန္တရအာဏာပိုင်က ခွင့်ပြုသော အဆောင်ခွဲနှင့် အလုပ်သမားတန်းလျားများမှအပ အဆိုပါ မြေကွက်ပေါ်၌ အဆောက်အအုံတစ်ခုထက်ပို၍ မဆောက်လုပ်ရန်။

(င) အငှားချထားသူ၏ စာဖြင့် သဘောတူညီချက်ကို ကြိုတင်မရရှိဘဲ၊ နှစ်ပေါင်းခြောက်ဆယ်ကာလအပိုင်းအခြား အတွင်းအဆိုပါ မြေကွက်ကို လူနေအိမ်ဆောက်လုပ်ရန်အတွက် မတစ်ပါး၊ အခြားကိစ္စအတွက် အသုံးမပြုရန်နှင့် အဆိုပါ မြေကွက်ပေါ် တွင် ဆောက်လုပ်သည့် လူနေအိမ်ကို လူနေအိမ်အဖြစ်မှ တစ်ပါး အခြားနည်း အသုံးမပြုရန်။

(စ) အငှားချထားသူ၏ စာဖြင့် ကြိုတင်သဘောတူညီချက်မရရှိဘဲ၊ စာချုပ်ပါမြေကို ခွဲခြမ်းခြင်းမပြုရသည်ပြင် ၎င်းမြေ တစ်စိတ်တစ်ဒေသကိုလည်း လွှဲပြောင်းခြင်း၊ တစ်ဆင့်ငှားရမ်းခြင်း၊ လက်လွှတ်ခြင်းများမပြုလုပ်ရ။

(ဆ) ဤစာချုပ်နှင့် စပ်လျဉ်း၍ မည်သည့်ကိစ္စအတွက်မဆို၊ အဆိုပါမြေကွက်သို့ဖြစ်စေ၊ အဆိုပါမြေကွက်ပေါ်တွင် ဆောက်လုပ်ထားသောအဆောက်အအုံသို့ဖြစ်စေ၊ နှစ်ပေါင်းခြောက်ဆယ်ကာလအပိုင်းအခြားတွင် ပြည်ထောင်စုမြန်မာနိုင်ငံတော် အစိုးရ ဆောက်လုပ်ရေး ဝန်ကြီးဌာန၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၊ ညွှန်ကြားရေးမှူးချုပ်၏ အမိန့်အရ ဆောင်ရွက်သူများအား နေ့ခင်း သင့်တော်သည့် အချိန်များတွင် ဝင်ရောက်ခွင့်ပြုရန်။

(ဇ) ဤစာချုပ်အရ အငှားချထားသည့် နှစ်ပေါင်းခြောက်ဆယ်ကာလ အပိုင်းအခြား ကုန်ဆုံးသောအခါ အဆိုပါမြေကွက် တည်ရှိသည့် အဆောက်အအုံ၊ ထိုအဆောက်အအုံနှင့် အမြဲတွဲကပ်ထားသော ပစ္စည်းမပါဝင်စေဘဲ၊ အဆိုပါမြေကွက်ကို အငှားချထားသူအား အေးဆေးစွာပြန်လည်ပေးအပ်ရန်။ သို့ရာတွင် အငှားချထားသူက အပိုဒ် ၂-အရ အဆိုပါမြေကွက်ကို ပြန်လည်သိမ်းယူပြီး စာချုပ်ကိုရပ်စဲလျှင် အဆိုပါမြေကွက်နှင့် ထိုမြေကွက်ပေါ်တွင်တည်ရှိသည့် အဆောက်အအုံ ထိုအဆောက်အအုံနှင့် အမြဲတွဲကပ် ထားသောပစ္စည်းများကို အငှားစာချုပ်ရသူက အငှားချထားသူအား အေးဆေးစွာ ပြန်လည်ပေးအပ်ရန်။

**အပိုပဋိညာဉ်ခံချက်များ**

ဖော်ပြပါ မြေငှားခနှုန်းသည် ယာယီမျှသာဖြစ်၍ အစုစုရ ခုနှစ် အတွင်းတွင် ဖြစ်စေ ထိုနောက် အချိန်ကာလတွင် ပြန်လည်ပြင်ဆင်သင့်က ပြင်ဆင်စည်းကြပ်ရန် ဖြစ်သည်။

၂။ အဆိုပါ မြေငှားခကို တောင်းဆိုသည်ဖြစ်စေ၊ မတောင်းဆိုသည်ဖြစ်စေ၊ ကြိုတင်ပေးဆောင်ရမည့် သုံးလပတ်အတွက် မြေငှားခကို သို့တည်းမဟုတ် ၎င်း၏ အစိတ်အပိုင်းကို ထိုသုံးလပတ်၏ ဒုတိယလ ဦးပိုင်းတွင် မပေးဆောင်သဖြင့် မြေငှားခ မပြေ ကျန်ရှိလျှင် သို့တည်းမဟုတ် အငှားစာချုပ်ရသူသည် အထက်တွင် ဖော်ပြပါရှိသည့် ပဋိညာဉ်ခံချက်များ အတိုင်း လိုက်နာဆောင်ရွက် ရန် ပျက်ကွက်လျှင် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ ညွှန်ကြားရေးမှူးချုပ်သည် အဆိုပါ မြေငှားခကို ရယူရန် ချက်ချင်း အမှုဖွင့်နိုင်သည်။ ထို့ပြင် သို့တည်းမဟုတ် ယခင်က ပဋိညာဉ်ခံ ချက် ကျက်ကျက်ခြင်း အတွက် အငှားချထားသူ၏ ပြစ်ဒဏ် အဆိုပါမြေကွက်ပြန်လည် သိမ်းယူရန် စွဲကိုင်ပြန်စေရန် တောင်းဆိုထားသည့် စာချုပ်ကို ပယ်ဖျက်၍ အဆိုပါ မြေကွက်နှင့် ထိုမြေကွက်ပေါ်တွင် တည်ရှိသော အဆောက်အအုံများ၊ ထိုအဆောက်အအုံများနှင့် အမြဲတွဲကပ်ထားသော ပစ္စည်းများကို သိမ်းယူနိုင်သည်။



၃။ အငှားချထားသူသည် အငှားစာချုပ်ရသူအား အောက်ပါအတိုင်း ပဋိညာဉ်ခံချက် ပြုနိုင်သည်။

(က) အပိုဒ် ၂-အရ ဤစာချုပ်ကို ပယ်ဖျက်ကြောင်း နိ.တစ်စာကို အငှားချထားသူက မိမိ သင့်လျော်သည်ဟု ထင်မြင်သည့် နည်းလမ်းအတိုင်း အငှားဂရန် ရသူ၏ နောက်ဆုံး သိရှိရသော လိပ်စာတပ်ပြီး ရေစွဲကြံပြုလုပ်၍ စာပို့တိုက်မှ ပေးပို့နိုင်သည်။ သို့တည်းမဟုတ် ဆိုခဲ့သည့်အတိုင်း လိပ်စာတပ်၍ နိ.တစ်စာကို အဆိုပါမြေကွက်၊ အဆောက်အအုံ စသည် ပစ္စည်းများ၏ ထင်ရှား၍ လူအများမြင်သာသောနေရာတွင် ကပ်ထားနိုင်သည်။ အဆိုပါ နိ.တစ်စာကိုပြဆိုသည့်နည်းလမ်းအတိုင်းပိုင်ခြင်း၊ ကပ်ထားခြင်း ပြုလုပ်ပြီးနောက် ရက်ပေါင်း ခြောက်ဆယ်အတွင်း အငှားစာချုပ် ရသူက အဆိုပါ ညွှန်ကြားရေးမှူးချုပ်အား မပြောကျွန်ရှိနေသေးသော မြေငှားခကို ဤစာချုပ်ပယ်ဖျက်ခြင်း သို့တည်းမဟုတ် အဆိုပါမြေကွက် ပြန်လည်သိမ်းယူခြင်း၊ သို့တည်းမဟုတ် အဆိုပါမြေကွက်ကို ပြန်လည် အငှားချထားခြင်းနှင့် စပ်လျဉ်း၍ အငှားချထားသူက ကုန်ကျသောစရိတ် အားလုံးနှင့်တကွ အဆိုပါ ညွှန်ကြားရေးမှူးချုပ်သို့ ပေးဆောင်လျှင်သော်လည်းကောင်း၊ အခြားမဋိညာဉ်ခံချက် တစ်ခုခုနှင့် စပ်လျဉ်း၍ ပျက်ကွက်သည်အတွက် နစ်နာမှုကို ပပျောက်စေရန် အဆိုပါ ညွှန်ကြားရေးမှူးချုပ် ကျေနပ်လောက်အောင် ဆောင်ရွက်လျှင် လည်းကောင်း၊ အငှားချထားသူက ဤစာချုပ်ပါ ပဋိညာဉ် ခံချက်များအတိုင်း နှစ်ပေါင်းခြောက်ဆယ် ကာလအပိုင်းအခြား၏ ကျန်ရှိနေသေးသော ကာလအဖို့ အဆိုပါမြေကွက်နှင့် ပြန်လည် သိမ်းယူသည့် အချိန်တွင် ထိုမြေကွက်ပေါ်၌ တည်ရှိနေသော အဆောက်အအုံ၊ ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို လက်ရှိ ထားနိုင်စေခြင်းငှာ အငှားစာချုပ်ရသူအား ပြန်လည်ပေးအပ်ရန်။ သို့ ရာတွင် မီးကြောင့်သော်လည်းကောင်း၊ အခြား အကြောင်း တစ်ခုခုကြောင့်သော်လည်းကောင်း ပျက်စီးရသည့် အဆောက်အအုံ သို့ တည်းမဟုတ် ထိုအဆောက်အအုံနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို ပြန်လည် ပေးအပ်ရန် အငှားချထားသူ၌ တာဝန်မရှိသည်အပြင် ယင်းသို့ ပြန်လည်သိမ်းယူ သည့်အခါက ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ အမှုထမ်းများ သို့တည်းမဟုတ် ကိုယ်စားလှယ်များ၏ ပျက်လိုပျက်ဆီးပြုလုပ်မှုကြောင့် ဆုံးရှုံးပျက်စီးခြင်းအတွက်မှတစ်ပါး အဆိုပါမြေကွက် ပေါ်တွင် ဖြစ်စေ၊ အထွတ်ဖြစ်စေ တည်ရှိသော အဆောက်အအုံနှင့် အခြားပစ္စည်းများ၏ တန်ဖိုးယုတ်လျော့ခြင်း၊ ပြုပြင်မှုကင်းမဲ့ခြင်း၊ သို့တည်းမဟုတ် ပျက်ဆီးယိုယွင်းခြင်းအတွက် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၌ တာဝန်မရှိစေရန်။

(ခ) အပိုဒ် ၂-အရ ဤစာချုပ်ကိုပယ်ဖျက်ပြီး မဟုတ်လျှင်လည်းကောင်း၊ အငှားစာချုပ်ရသူကနှစ်ပေါင်းခြောက်ဆယ် ကာလအပိုင်းအခြား ကုန်ဆုံးသည်အထိ အဆိုပါမြေငှားခကိုပြေလည်အောင် ပေးဆောင်၍ ဤစာချုပ်ပါမိမိပြုလုပ်သည့် ပဋိညာဉ်ခံ ချက်များအတိုင်း လိုက်နာဆောင်ရွက်လျှင်လည်းကောင်း၊ အငှားစာချုပ်ရသူသည် အဆိုပါမြေကွက်ပေါ်တွင် တည်ဆောက်တွယ်ကပ် ထားသောအဆောက်အအုံများ၊ ထိုအဆောက်အအုံများနှင့် အမြဲတွယ်ကပ်ထားသော ပစ္စည်းများကို အဆိုပါကာလအပိုင်းအခြားမကုန် မီ ခြောက်လအတွင်း ပျက်သိမ်းသယ်ယူ ခန့်ခွဲနိုင်သည်။ သို့ရာတွင် ထိုသို့ သယ်ယူခြင်းကြောင့် အဆိုပါမြေကွက်ပျက်စီးယိုယွင်းခဲ့ လျှင် ထိုမြေကွက်ကိုမူလအခြေအနေအတိုင်းရှိအောင် ပြုပြင်ပေးရန်။

(ဂ) (၂၀၁၉) ခုနှစ်၊ စက်တင်ဘာလ၊ ( ၁ ) ရက်နေ့မှစ၍ ပထမတစ်ဆယ့်ငါးနှစ် ကုန်ဆုံး သည့် အခါ ဒုတိယတစ်ဆယ့်ငါးနှစ်အတွက် ရန်ကုန်စည်ပင်သာယာရေး မြေနည်းဥပဒေ ၂၄-အရ စည်းကြပ်သော သုံးလပတ်မြေငှားခကို လည်းကောင်း၊ ဒုတိယတစ်ဆယ့်ငါးနှစ်ကုန်ဆုံးသည်အခါ တတိယတစ်ဆယ့်ငါးနှစ်အတွက် အဆိုပါ နည်းဥပဒေ ၂၄-အရ စည်းကြပ်သော သုံးလပတ်မြေငှားခကိုလည်းကောင်း၊ တတိယတစ်ဆယ့်ငါးနှစ်ကုန်ဆုံးသည်အခါ စတုတ္ထတစ်ဆယ့် ငါးနှစ်အတွက် အဆိုပါနည်းဥပဒေ ၂၄- အရ စည်းကြပ်သော သုံးလပတ်မြေငှားခကိုလည်းကောင်း၊ အငှားစာချုပ်ရသူက အငှားချထားသူအား ပေးဆောင်ရန်။ အကယ်၍ အထက်ပါနည်းလမ်းအတိုင်း မြေငှားခကိုပြန်လည်စည်းကြပ်ခြင်းမပြုလျှင် အငှားစာချုပ်ရသူသည် ဤအပိုဒ်ခွဲတွင်ပြဌာန်းထား သည့်နည်းလမ်းအတိုင်း မြေငှားခကိုပြောင်းလဲခြင်းမပြုမီ သတ်မှတ်ထားသည့် စည်းကြပ်ဆံသုံးလပတ်မြေငှားခကို ဆက်လက်ပေး ဆောင်ရန်။

(ဃ) ဤစာချုပ်ပါအခြားပြဌာန်းချက်များတွင် ဆန့်ကျင်လျက်မည်သို့ပင်ပါရှိစေကာမူ ဤစာချုပ် ချုပ်ဆိုသည့်နေ့မှစ၍ ပထမနှစ်ပေါင်းသုံးဆယ်အတွင်းသတ်မှတ်ထားသော သို့တည်းမဟုတ် ပြန်လည်စည်းကြပ်သောမြေငှားခကို ပြေလည်အောင် ပေး ဆောင်ခဲ့သောကြောင့် လည်းကောင်း၊ ပြုလုပ်ထားသည့်ပဋိညာဉ်ခံချက်များကို မပျက်မကွက်လိုက်နာဆောင်ရွက်ခဲ့သောကြောင့် လည်းကောင်း၊ သတ်မှတ်ထားသော သို့တည်းမဟုတ် ပြန်လည်စည်းကြပ်သောသုံးလပတ် မြေငှားခဖြင့်နောက်ထပ် နှစ်ပေါင်း သုံးဆယ်အတွက် ဆက်လက်၍ အဆိုပါမြေကွက်ကို ငှားရမ်း မြေငှားစာချုပ် အသစ် ချုပ်ဆိုရန် သဘောတူကြောင်း အဆိုပါ ပထမ နှစ်ပေါင်းသုံးဆယ်မပြည့်မီ အနည်းဆုံးခြောက်လကြိုတင်၍ အငှားရသူက အငှားချထားသူအား စာဖြင့် အကြောင်းကြား ရမည်။ အကြောင်းကြားစာနှင့်အတူ ပထမမြေငှားစာချုပ်ကိုပေးအပ်လျှင် ထိုအကြောင်းကြားစာရရှိသည့်နေ့မှ ခြောက်လအတွင်းနောင် နှစ်ပေါင်းသုံးဆယ်အတွက် ပထမမြေငှားစာချုပ်ပါ ပဋိညာဉ်ခံချက်များနှင့်ဖြစ်နိုင်စေမှု ကျက်လကျ ပဋိညာဉ် ခံချက်များပါရှိသည့် မြေငှားစာချုပ် အသစ်ကို အငှားစာချုပ်ရသူ၏ စရိတ်ဖြင့် အငှားချထားသူကထုတ်ပေးရန်။ အကယ်၍ မြေငှားခကို သတ်မှတ်ခြင်းမရှိသေးလျှင် ပထမမြေငှားစာချုပ်အရ နောက်ဆုံးပေးဆောင်ခဲ့ရသော သုံးလပတ်မြေငှားခကို အငှားစာချုပ်ရသူကပေးဆောင်ရန်။



ဤစာချုပ်ပါစကားရပ်များကို သိရှိနားလည်ကြပြီးဖြစ်သဖြင့် ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရဆောက်လုပ်ရေးဝန်ကြီးဌာန၊  
မြို့. ရွာနှင့် အိုးအိမ်ပို့၊ ပြေးရေးဦးစီးဌာန ညွှန်ကြားရေးမှူးချုပ်၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်နှင့် ညွှန်ကြားရေးမှူးတို့ရှေ့တွင် ဦးစီးဌာနတံဆိပ်  
ကိုခပ်နှိပ်၍ အဆိုပါညွှန်ကြားရေးမှူးချုပ်နှင့်အဆိုပါ PAC LINK TRADING LIMITED သည် ဤစာချုပ်ကိုအထက်၌  
ဖော်ပြခဲ့သည်နှင့်တွင် လက်မှတ် ရေးထိုးကြကြောင်း။

ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အစိုးရ၊ ဆောက်လုပ်ရေးဝန်ကြီးဌာန မြို့. ရွာနှင့်အိုးအိမ်ပို့၊ ပြေးရေး ဦးစီးဌာန

မြို့. - မင်္ဂလာ

တံဆိပ်ကို ညွှန်ကြားရေးမှူးချုပ်

စိုလ်မူကြီး အောင်ဝင်း

တံဆိပ်

ညွှန်ကြားရေးမှူးချုပ်

ဒုတိယညွှန်ကြားရေးမှူးချုပ်

ဦးစိုးမြင့်

ဒုတိယညွှန်ကြားရေးမှူးချုပ်

နှင့် ညွှန်ကြားရေးမှူး

ဒေါ်မာဇိုလ်မိုးကြီး အပ်အောင်ကျော် တို့

ရှေ့မှောက်၌ ခပ်နှိပ်၍ အဆိုပါ

ညွှန်ကြားရေးမှူးချုပ်၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်နှင့်

ညွှန်ကြားရေးမှူးတို့လက်မှတ် ရေးထိုးသည်။

ညွှန်ကြားရေးမှူး

အသိသက်သေ။

ဒုတိယညွှန်ကြားရေးမှူး (မြေနှင့်အခွန်)

ဦးကျော်စိုး

အမှတ်စဉ်ရသူ PAC LINK TRADING LIMITED က  
လက်မှတ်ရေးထိုးသည်။

အသိသက်သေ။

အမှတ်စဉ်ရသူ  
DR KO KO GYI (a) SOE NAING  
Director  
Pac Link Trading Ltd.

၁။ 11/20/2019 မိုးခေါင်သန်၊ KTDH - 001747၊ ၁56/၁60 အ. ဇာ. က. လ. မ. ဝ. မ.

၂။

ဦးစီးအရာရှိ

အထက်တွင် ရည်ညွှန်းထားသည့် ဇယား

မြေနှင့်အခွန် (မြေနှင့်အခွန်)

မြေနှင့်အခွန် (မြေနှင့်အခွန်) လုပ်ငန်းအမှတ်

၁၆၈

မြေတိုင်းရပ်ကွက်အမှတ်

၁၁၃

ရန်ကုန်မြို့၊ အရှေ့ဘက် (ကမ္ဘာ့ဗိုလ်)

မြို့နယ်။

အတွင်းရှိ

တန်းစား၊

မြေကွက်အမှတ်

၁၆

ဖြစ်သည်။ ပူးတွဲပါ မြေပုံ၌ မင်္ဂလာမြို့နယ်၊ ပြေးရေးဦးစီးဌာန အလျား ၁၉၅' ပေ၊ အနံ ၅၁၃' ပေခန့်ရှိသော အလား အလာ

အရှေ့လားသော်

လမ်း

အနောက်လားသော်

ဧက ၄၂

တောင်လားသော်

ဧက ၅၈

မြောက်လားသော်

ဧက ၅၈

အတွင်းရှိ မြေအားလုံး ဧရိယာ

၂၂၀

ဧက၊ (စတုရန်းပေ ၁၀၀၀၃၅)

၁၃  
၀၀  
၀၅

ရန်ကုန်မြို့တော်

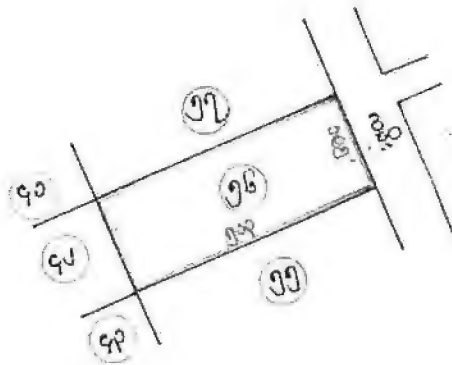
အိုးအိမ် - ပုံစံ

အက်စ် - ၂၂

ဒဂုံမြို့သစ် အရှေ့ပိုင်း

-----မြို့နယ်၊ လူနေရပ်ကွက်အမှတ် ----- စက်မှုမြို့-----  
မြေတိုင်းရပ်ကွက်အမှတ် ----- ၁၁၃ ----- မှ မြေကွက်အမှတ် ----- ၅၆ -----  
၏ မြေပုံ-

၁-လက်မလျှင် ၃၀၀ ပေစကေး



ING

1.

ရည်ညွှန်းချက်

----- ဧရိယာ

တတုရန်းပေ ----- ၁၀၀၀၃၅ -----

----- ၂.၂၉၆ -----

မြေတိုင်း (၄)

မြေတိုင်း (၃)

မြေတိုင်း (၂)

မြို့နယ်အရာရှိ  
မြေတိုင်းဌာနခွဲ  
မြို့ရွာနှင့်အိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန

၁

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၁၅၈

၁၅/၁၂/၈၈

“ကုန်အမှတ်တံဆိပ်အမည်အမှတ်အသားကို မိမိကုမ္ပဏီမှပိုင်အဖြစ် ပြုလုပ်သုံးစွဲရန်အတွက် မှတ်ပုံတင်သွင်းကြေငြာခြင်းစာချုပ်”

၂၀၁၄ခုနှစ်၊ နိုဝင်ဘာလ(၁၇)ရက်နေ့တွင် ရန်ကုန်မြို့စာချုပ်စာတမ်းမှတ်ပုံတင်ရုံး၌ အောက်အမည်ပါသူမှ ကပ်နှိပ်ဖော်ပြထားသော ကုန်တံဆိပ်အမည်အမှတ်အသားကို မိမိကုမ္ပဏီမှပိုင် အဖြစ်ပြုလုပ်သုံးစွဲရန်အတွက် မှတ်ပုံတင်သွင်းကြေငြာသည်မှာ- မှတ်ပုံတင်သွင်းကြေငြာသူ။

Green Land International Limited ၊

ကုမ္ပဏီမှတ်ပုံတင်အမှတ် - ၂၁၅၁/၂၀၁၄-၂၀၁၅ ၊

အမှတ်(၁၂၆/အေ) ကမ္ဘာအေးဘုရားလမ်း၊ ဆရာစံရပ်ကွက်၊ ဗဟန်းမြို့နယ်၊ ရန်ကုန်မြို့။  
(၄င်းကုမ္ပဏီ၏ကိုယ်စား (၂၅-၁၀-၂၀၁၃)နေ့ အစည်းအဝေးဆုံးဖြတ်ချက်အရ ကုမ္ပဏီ၏ဝန်ထမ်းဖြစ်သူ ဒေါ်ဌေးဌေးဝင်း(ဘ)ဦးအောင်တိုး ၅/အရတ(နိုင်)၀၀၁၃၇၇မှ ၁လက်မှတ်ရေးထိုးသည်။)

“ကုန်အမှတ်တံဆိပ်အမည်အမှတ်အသား”

**FLYING TIGER BRAND**



**ကျားပျံကွံ့မှန်**

**DIAMOND STAR**

**MYANMAR'S PREFERRED FLOUR SUPPLIER**

**WEIGHT 50 KG**

01 373388, 371142, 381048, 372850  
682391, 229321

02 32590, 32591, 61536, 66431, 61540

(ပျိုတ်မသုံးရ၊ ဝေရီမခံပါ)



အထက်တွင်ကပ်နှိပ်ဖော်ပြထားသော ကုန်အမှတ်တံဆိပ် အမည်အမှတ်အသားမှာ - "Flying Tiger Brand ကျားပျံ" ဟူသော ကုန်အမှတ်တံဆိပ် အမည်အမှတ်အသားဖြစ်ပါသည်။

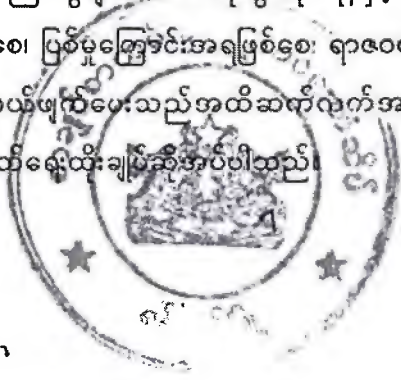
အဆိုပါကုန်တံဆိပ်အမည်အမှတ်အသားမှာ ယနေ့ထက်တိုင်အောင်မည်သူတစ်ဦးတစ်ယောက်မျှပြုလုပ်သုံးစွဲနေသည်များကို မတွေ့မြင်မကြားရသေးပါ။ မိမိကုမ္ပဏီ၏ မူပိုင်၊ ကိုယ်ပိုင်ဉာဏ်ဖြင့်တီထွင်အသုံးပြုထားသောကုန်အမှတ်တံဆိပ်အမည်အမှတ်အသား ဖြစ်ပါသည်။

အဆိုပါကုန်အမှတ်တံဆိပ် အမည်အမှတ်အသားကို ဆိုင်းဘုတ်၊ ဘလောက်၊ တီဗွီ၊ လက်ကမ်းစာစောင်ကြော်ငြာ၊ ငွေပြေစာ၊ ကတ်ပိုင်း၊ တံဆိပ်တုံး၊ Letter Head, Internet, Web Site အစရှိသည်တို့တွင်လည်း အသုံးပြုသွားမည်ဖြစ်ပါသည်။

အဆိုပါကုန်အမှတ်တံဆိပ် အမည်အမှတ်အသားဖြင့် ဂျုံ့မွန်အမျိုးမျိုးတို့ကို ထုတ်လုပ်ရောင်းချသွားမည်ဖြစ်ပြီး အဆိုပါကုန် အမှတ်တံဆိပ်ဖြင့်ပင် အဆိုပါကုန်ပစ္စည်းအမျိုးမျိုးတို့ကိုထည့်သွင်းအသုံးပြုသော ပလပ်စတစ်အိတ်၊ စက္ကူအိတ်၊ ဂုံနီအိတ်၊ မြွေရေခွံအိတ်၊ စက္ကူပတ်၊ စက္ကူရွက်၊ ပါဆယ်ထုတ်များနှင့်ထည့်သွင်းပစ္စည်း၊ ထုတ်ပိုးပစ္စည်းအစရှိသည်တို့အပေါ်တွင်လည်း ၎င်းကုန်အမှတ်တံဆိပ် အမည်အမှတ်အသားကို အရွယ်အစားအမျိုးမျိုး၊ အရောင်အမျိုးမျိုး၊ ဒီဇိုင်းအမျိုးမျိုးတို့ကိုလည်းပြုလုပ်ပြီးလျှင် ဖိနှိပ်၍၊ ကပ်နှိပ်၍၊ ရိုက်နှိပ်၍၊ အသားတံဆိပ်ပြုလုပ်၍ ရန်ကုန်မြို့နှင့်တကွ ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတဝှမ်းတွင်ဖြန့်ချိ ရောင်းချသွားမည်ဖြစ်ပါသည်။

သို့ဖြစ်ပါ၍ မိမိကုမ္ပဏီမူပိုင်အဖြစ် အသုံးပြုလျက်ရှိသော အဆိုပါကုန်အမှတ်တံဆိပ် အမည်အမှတ်အသားကို မိမိကုမ္ပဏီမှ တစ်ပါး အခြားမည်သူတစ်ဦးတစ်ယောက်မှဖြစ်စေ၊ တစ်စိတ်တစ်ဒေသဖြစ်စေ၊ သွယ်ဝိုက်၍ဖြစ်စေ၊ ပုံတူပုံမှား၊ ထင်ယောင်ထင်မှား၊ ဆင်တူယိုးမှားတုပပြုလုပ်သုံးစွဲနေသည်များကို တွေ့မြင်ကြားသိရပါက မိမိကုမ္ပဏီလုပ်ငန်းအကျိုးစီးပွား ထိခိုက်နစ်နာဆုံးရှုံးမှုမှ ကုန်ကျ သမျှသော အရပ်ရပ်စရိတ်ကြေးငွေများအတွက် လျော်ကြေးငွေများတောင်းဆိုသွားနိုင်ရန်နှင့် ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံအတွင်းရှိ မည်သည့်တရားရုံးတွင်မဆို တရားမကြောင်းအရဖြစ်စေ၊ ပြစ်မှုကြောင်းအရဖြစ်စေ၊ ရာဇဝတ်ကြောင်းတို့အရ တရားစွဲဆိုမည့်အပြင် ပြုလုပ်ထားသည့်တံဆိပ်အမှတ်အသားများကို ပယ်ဖျက်ပေးသည်အထိဆက်လက်အရေးယူဆောင်ရွက်သွားမည်ဖြစ်ကြောင်း အောက်ပါအသိသက်သေများရှေ့မှောက်တွင် လက်မှတ်ရေးထိုးချုပ်ဆိုအပ်ပါသည်။

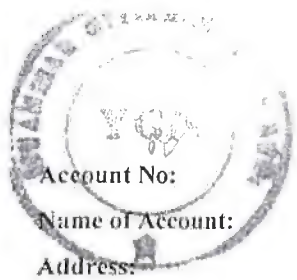
အသိသက်သေများ  
၁။ ဒေါ်အေးယုမ္မန်၊ ၈၈၅၈၉၉၊ ဦးအောင်သိန်း၊  
၈/ပမန(နိုင်)၀၈၁၂၄၅  
No.၂၅၊ ဘုရားလမ်း၊ ၁၆ရပ်ကွက်၊ လှိုင်မြို့နယ်။  
၂။  
ဦးသန်းဇင် ၁ (၁၁၁၁) ခု၊ ၂၆ ၈  
၁၂/ပဘတ(နိုင်)၀၀၅၉၁၂  
D/၆၁၀၊ မုဒိတာအိမ်ယာ၊ ၂ ရပ်ကွက်၊  
မရမ်းကုန်းမြို့နယ်၊ ရန်ကုန်မြို့။



Green Land International Limited  
မှတ်ပုံတင်သွင်းကြေးငွေသူ  
(၎င်းကုမ္ပဏီ၏ကိုယ်စား(၅-၁၁-၂၀၁၄)နေ့ အစည်းအဝေး  
ဆုံးဖြတ်ချက်အရ ကုမ္ပဏီ၏ဝန်ထမ်းဖြစ်ဒေါ်ဌေးဌေးဝင်း(ဘ)  
ဦးအောင်တိုး(၅/အရတ(နိုင်)၀၀၁၃၇၇)မှ လက်မှတ်ရေးထိုးသည်။







Myanmar Citizens Bank Ltd.

**BANK STATEMENT**

Account No: 1670711880

Name of Account: (G-396) GREEN LAND INTERNATIONAL LTD:

Address: NO.126(A),KABARAYE PAGODA ROAD,SAYARSAN QTR,BAHAN TSP,YGN.

Bank Statement for the month of : From 02/02/2015 To 02/02/2015

Page No. :1

Date	Chq No	C/T/L	Reference	Debit	Credit	Balance
			B/F			100875.00
02/02/2015		T	TR D-132,NAING AYE KO		1000000000.00	1000100875.00
Grand Total				0.00	1,000,000,000.00	

Number Of Debit =0

Number Of Credit =1

C = Cash

T = Transfer

L = Clearing

*Noings. w*

ASST. MANAGER

MANAGER

THIS STATEMENT SHULD BE CAREFULLY CHECKED AND ANY DISCREPANCY SHOULD BE REPORTED TO THE BANK IMMEDIATELY.

နိုင်ငံသား စိစစ်ရေး ကတ်ပြား

အရပ်... ဂြဟိုဟ်လောက

657

တစ်ခုခုသိရင် ပို့ဖို့

အနက်အဓိပ္ပာယ်- ဤကဏ္ဍ

အသံပြုစုခြင်း

မင်းကြီးကလည်း... နှစ် ၁၉၀၆

လွှဲ: ၀၃၄၀၀ / ၅၆

ကုသလသမ္ဘဝသဘာဝ - ပုဒ်

[illegible]

အမှတ် ၁၂/ကမက

25001192

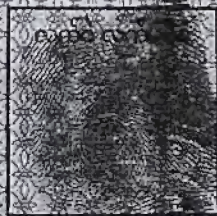
9050-20-00-E

(1994)

370

50000-1300

သက်သေခံကုလိပြာဏဇေ၊      ဣဇ္ဈဒေ    ဝေဇ္ဇဇေ



အလုပ်အကိုင် - ၂၀၇၂၀၂

ഭരണപരിഷ്കാരം - 1000

[illegible]

တစ်ခုလုံးပေါ်

မတ်ချက်။ (၁) ခရီးသွားသည့်အခါ တစ်ပါးတည်း ယူဆခင်လွှာ  
၆ မတ်။

(၂) မြောက်အမ်း ဗျူကမ်းသည်အခါ အကဆိုင်ရာ ပြည်သူ့ ရှေးဆန်း၊ မြို့နယ် ထုဝင်မှု ကြီးကြပ်ရေး နှင့် ပြည်သူ့ အင်အား ဦးစီးဌာနမှူးရုံး ထဲသို့ သတင်းပေးပို့ခဲ့သည်။

1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 26

Date: 13/01/2015  
Day/Month/Year

TO: Mitsubishi Corporation

We hereby certify that the balance of your account(s) with us at the close of business on 31/12/2014 is as follows.

[illegible]

●AMOUNT AMENDED IS INVALID.

The Bank of Tokyo-Mitsubishi UFJ,Ltd.  
HEAD OFFICE

senior manager

Authorized signature



PASSPORT

日本国

JAPAN

F

JPN

TK2936317

姓/Surname  
**YAHAGI**

**SATOSHI**

[illegible]

**JAPAN**

性別/Sex

M

主 要 月 日 / Date of birth

06 DEC 1966

本 廠/Registered Domestic

ISHIKAWA

發行年月日/Date of Issue

27 SEP 2010

有效期間截止日 / Date of expiry

27 SEP 2020

発行官庁/Authority

MINISTRY OF  
FOREIGN AFFAIRS

所持人魚腹/Signature of bearer

[illegible]

TK29363174JPN6612061M2009270<<<<<<<<<<<00

ACCOUNTING AND CORPORATE REGULATORY AUTHORITY  
(ACRA)



**Company No: 201422223N**

**CERTIFICATE CONFIRMING INCORPORATION OF COMPANY**

**This is to confirm that MC FOOD HOLDINGS ASIA PTE. LTD. is incorporated under the Companies Act (Cap 50), on and from 30/07/2014 and that the company is a PRIVATE COMPANY LIMITED BY SHARES.**

**GIVEN UNDER MY HAND AND SEAL ON 31/07/2014.**

A handwritten signature in black ink, appearing to read "ER SIEW LENG".

**ER SIEW LENG  
ASST REGISTRAR  
ACCOUNTING AND CORPORATE REGULATORY AUTHORITY (ACRA)  
SINGAPORE**



WHILST EVERY ENDEAVOR IS MADE TO ENSURE THAT INFORMATION PROVIDED IS UPDATED & CORRECT. THE AUTHORITY DISCLAIMS ANY LIABILITY FOR ANY DAMAGE OR LOSS THAT MAY BE CAUSED AS A RESULT OF ANY ERROR OR OMISSION.

**Business Profile (Company) of MC FOOD HOLDINGS ASIA PTE. LTD.  
(201422223N)**

Date: 14/10/2014

**The Following Are The Brief Particulars of :**

Registration No. : 201422223N  
Company Name : MC FOOD HOLDINGS ASIA PTE. LTD.  
Former Name if any :  
Incorporation Date : 30/07/2014  
Company Type : LIMITED PRIVATE COMPANY  
Status : Live Company  
Status Date : 30/07/2014

**Principal Activities**

Activities (I) : 64202  
Description : OTHER INVESTMENT HOLDING COMPANIES  
Activities (II) : 66199  
Description : OTHER ACTIVITIES AUXILIARY TO FINANCIAL SERVICE ACTIVITIES  
NEC

**Capital**

Issued Share Capital * (AMOUNT)	Number of shares	Currency	Share Type
000.00	30	UNITED STATES OF AMERICA, DOLLARS	ORDINARY

\* Number of Shares includes number of Treasury Shares

Paid-Up Capital (AMOUNT)	Number of shares	Currency	Share Type
30000.00		UNITED STATES OF AMERICA, DOLLARS	ORDINARY

COMPANY HAS THE FOLLOWING ORDINARY SHARES HELD AS TREASURY SHARES

Number Of Shares	Currency
------------------	----------

Registered Office Address : 1 TEMASEK AVENUE  
#19-00  
MILLENNIA TOWER  
SINGAPORE (039192)

Date of Address : 30/07/2014

WHILST EVERY ENDEAVOR IS MADE TO ENSURE THAT INFORMATION PROVIDED IS UPDATED & CORRECT. THE AUTHORITY DISCLAIMS ANY LIABILITY FOR ANY DAMAGE OR LOSS THAT MAY BE CAUSED AS A RESULT OF ANY ERROR OR OMISSION.

**Business Profile (Company) of MC FOOD HOLDINGS ASIA PTE. LTD.**  
**(201422223N)**

Date: 14/10/2014

Date of Last AGM

Date of Last AR

Date of A/C Laid at Last AGM

Date of Lodgment of AR, A/C

#### Audit Firms

##### NAME

DELOITTE & TOUCHE LLP

#### Charges

Charge No.	Date Registered	Currency	Amount Secured	Chargee(s)
------------	-----------------	----------	----------------	------------

#### Officers/Agents

Name	ID	Nationality	Source of Address	Date of Appointment
Address		Position Held		
MASAYUKI IEIRI	G5471400P	JAPANESE	ACRA	01/09/2014
18 MARINA BOULEVARD #31-03 MARINA BAY RESIDENCES SINGAPORE (018980)		DIRECTOR		
JULIANA LOH JOO HUI	S2558149J	SINGAPORE CITIZEN	ACRA	01/09/2014
22 ST. GEORGE'S ROAD #12-182 SINGAPORE (321022)		SECRETARY		
SATOSHI YAHAGI	TK2936317	JAPANESE	ACRA	01/09/2014
6-7-41 MIYAZAKI, MIYAMAE-KU, KAWASAKI KANAGAWA, JAPAN		DIRECTOR		



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**Business Profile (Company) of MC FOOD HOLDINGS ASIA PTE. LTD.**  
**(201422223N)**

Date: 14/10/2014

**Shareholder (s)**

Name	ID	Nationality/Place of incorporation/Origin	Source of Address	Address Changed
1 MITSUBISHI CORPORATION 3-1, MARUNOUCHI 2-CHOME CHIYODA-KU, TOKYO, 100-8086, JAPAN	S89UF0240D		ACRA	
<b>Ordinary (Number)</b>	<b>Currency</b>			
30	UNITED STATES OF AMERICA, DOLLARS			

**Abbreviation**

UL - Local Entity not registered with ACRA

UF - Foreign Entity not registered with ACRA

V/Share - Value Per Share

AR - Annual Return

AGM - Annual General Meeting

A/C - Accounts

OSCARS - One Stop Change of Address Reporting Service by Immigration & Checkpoint Authority.

PLEASE NOTE THAT INFORMATION HEREIN CONTAINED IS EXTRACTED FROM FORMS/TRANSACTIONS FILED WITH THE AUTHORITY

CE 01422223N

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**Business Profile (Company) of MC FOOD HOLDINGS ASIA PTE. LTD.  
(201422223N)**

Date: 14/10/2014

FOR REGISTRAR OF COMPANIES AND BUSINESSES  
SINGAPORE

RECEIPT NO. : ACR0000005778693A

DATE : 14/10/2014

This is computer generated. Hence no signature required.

Company No.

201422223N

\*\*\*\*\*

**THE COMPANIES ACT, CAP. 50**  
**PRIVATE COMPANY LIMITED BY SHARES**

**MEMORANDUM**  
**AND**  
**ARTICLES OF ASSOCIATION**  
**OF**  
**MC FOOD HOLDINGS ASIA PTE. LTD.**

**INCORPORATED ON THE 30TH DAY OF JULY 2014**

Lodged in the Office of the Accounting and Corporate Regulatory Authority, Singapore

ACCOUNTING AND CORPORATE REGULATORY AUTHORITY  
(ACRA)



**Company No: 201422223N**

**CERTIFICATE CONFIRMING INCORPORATION OF COMPANY**

**This is to confirm that MC FOOD HOLDINGS ASIA PTE. LTD. is incorporated under the Companies Act (Cap 50), on and from 30/07/2014 and that the company is a PRIVATE COMPANY LIMITED BY SHARES.**

**GIVEN UNDER MY HAND AND SEAL ON 31/07/2014.**

**ER SIEW LENG  
ASST REGISTRAR  
ACCOUNTING AND CORPORATE REGULATORY AUTHORITY (ACRA)  
SINGAPORE**





**THE COMPANIES ACT, CAP. 50**

**PRIVATE COMPANY LIMITED BY SHARES**


**MEMORANDUM OF ASSOCIATION**

**OF**

**MC FOOD HOLDINGS ASIA PTE. LTD.**


(Incorporated in the Republic of Singapore)

1. The name of the Company is MC FOOD HOLDINGS ASIA PTE. LTD
2. The registered office of the Company will be situated in the Republic of Singapore.
3. Subject to the provisions of the Companies Act, Cap. 50 and any other written law and this Memorandum of Association and the Articles of Association, the Company has:
  - (a) full capacity to carry on or undertake any business or activity, do any act or enter into any transaction; and
  - (b) for the purpose of paragraph (a), full rights, powers and privileges.
4. The liability of the members is limited.
5. The shares of the Company may be divided into several classes and there may be attached thereto respectively any preferential, deferred or other special rights, privileges, conditions or restrictions as to dividends, capital, voting or otherwise.
6. I, whose name, address and description are hereunto subscribed, is desirous of being formed into a Company in pursuance of this Memorandum of Association, and I agree to take the number of share(s) in the capital of the Company set opposite my name.

Name, Address and Description of Subscriber	Number of Share(s) taken by Subscriber
<p>Chow Hong Luen Irwin 56 Havelock Road, #32-146 Singapore 161056</p> <p>DIRECTOR</p>	<p>THIRTY (30) ORDINARY SHARES AT US\$1,000.00 EACH</p> <p>THIRTY (30)</p> 
Total number of share(s) taken	THIRTY

Dated this 29<sup>th</sup> day of July, 2014

Witness to the above signature: -



JULIANA LOH JOO HUI  
PRACTISING CHARTERED SECRETARY  
3 ANSON ROAD, #27-01  
SPRINGLEAF TOWER  
SINGAPORE 079909

THE COMPANIES ACT, CAP. 50  
PRIVATE COMPANY LIMITED BY SHARES  
ARTICLES OF ASSOCIATION  
OF

**MC FOOD HOLDINGS ASIA PTE. LTD.**  
(Incorporated in the Republic of Singapore)

**PRELIMINARY**

1. In these presents unless there be something in the subject or context inconsistent therewith:- Interpretation.

"The Company" means MC FOOD HOLDINGS ASIA PTE. LTD.

"The Act" means the Companies Act, Cap. 50, or any statutory modification thereof for the time being in force.

"Articles" means these Articles of Association in their original form or as amended from time to time.

"electronic communication" means communication transmitted (whether from one person to another, from one device to another, from a person to a device or from a device to a person) :-

- (a) by means of a telecommunication system; or
- (b) by other means but while in an electronic form,

such that it can (where particular conditions are met) be received in legible form or be made legible following receipt in non-legible form.

"The Office" means the Registered Office for the time being of the Company.

"The Register" means the Register of Members to be kept pursuant to Section 190 of the Act.

"Month" means calendar month.

"In writing" or "written" means and includes words printed, lithographed, represented or reproduced in any mode in a visible form.

"Secretary" includes any person appointed to perform the duties of Secretary.

"Dividend" includes scrip dividend.

"legible form or permitted alternative form" means :-

- (a) in a form (such as a paper document) that is legible before being sent or otherwise supplied and does not change form during that process;  
or

(b) in another form that

- (i) is currently agreed between the Company and the person as a form in which the thing may be sent or otherwise supplied to the Company; and
- (ii) is such that documents sent or supplied in that form can (where particular conditions are met) be received in legible form or be made legible following receipt in non-legible form.

"treasury shares" shall have the meaning ascribed to it in the Act.

Words importing the singular number only shall include the plural number and vice versa.

Words importing the masculine gender only shall include the feminine gender.

Words denoting persons include corporations.

#### TABLE A

2. The regulations contained in Table A of the Fourth Schedule to the Act shall not apply to the Company, except so far as the same are repeated or contained in these Articles.

Table "A"

#### PRIVATE COMPANY

3. The Company is a private company and accordingly:-

Private company

- (a) The right of transfer of shares shall be restricted as hereinafter provided.
- (b) The number of members for the time being of the Company (exclusive of persons who are in the employment of the Company and/or its subsidiaries, and of persons who having been formerly in the employment of the Company and/or its subsidiaries were, while in such employment, and have continued after the determination of such employment to be, members of the Company) shall not exceed fifty, but where two or more persons, hold one or more shares in this Company jointly, they shall, for the purpose of this paragraph, be treated as a single member.

#### SHARE CAPITAL AND VARIATION OF RIGHTS

4. Without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares but subject to the Act, shares in the Company may be issued by the directors and any such shares may be issued with such preferred, deferred, or other special rights or such restrictions, whether in regard to dividend, voting, return of capital, or otherwise, as the directors determine.

Issue of Shares.

5. Subject to the Act, any preference shares may, with the sanction of an ordinary resolution, be issued on the terms that they are, or at the option of the Company are liable, to be redeemed.

Preference Shares.

6. If at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may whether or not the Company is being wound up, be varied with the consent in writing of the holders of three-fourths of the issued shares of that class, or with the sanction of a special

Variation of Rights



resolution passed at a separate general meeting of the holders of the shares of the class. To every such separate general meeting the provisions of these Articles relating to general meetings shall mutatis mutandis apply but so that the necessary quorum shall be two persons at least holding or representing by proxy one-third of the issued shares of the class and that any holder of shares of the class present in person or by proxy may demand a poll, except that where there is only one holder of the shares of the class, that sole holder shall constitute the quorum for the meeting of the holders of that class of shares. To every such special resolution the provisions of the Act shall with such adaptations as are necessary apply.

7. The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking equally therewith.

Rights varied by issue of further shares

8. The Company may pay commissions or brokerage on any issue of shares at such rate or in such amount and in such manner as the Directors may deem fit. Such commissions or brokerage may be satisfied by the payment of cash or the allotment of fully or partly paid shares or partly in one way and partly in the other.

Commission for placing shares, etc.

9. Except as required by law, no person shall be recognized by the Company as holding any share upon any trust, and the Company shall not be bound by or be compelled in any way to recognize (even when having notice thereof) any equitable, contingent, future, or partial interest in any share or unit of a share or (except only as by these Articles or by law otherwise provided) any other rights in respect of any share except an absolute right to the entirety thereof in the registered holder.

No trust recognized

10. Every person whose name is entered as a member in the Register shall be entitled without payment to receive a certificate under the seal of the Company in accordance with the Act but in respect of a share or shares held jointly by several persons the Company shall not be bound to issue more than one certificate, and delivery of a certificate for a share to one of the several joint holders shall be sufficient delivery to all such holders.

Registered Members entitled to Share Certificates

11. The Company may, subject to and in accordance with the Act, purchase or otherwise acquire shares issued by it on such terms and in such manner as the Company may from time to time think fit. Any share which is so purchased or acquired by the Company shall, unless held in treasury in accordance with the Act, be deemed to be cancelled immediately on purchase or acquisition by the Company. On the cancellation of any share as aforesaid, the rights and privileges attached to that share shall expire. Where ordinary shares are purchased or otherwise acquired by the Company in accordance with the Act, the Company may hold such shares as treasury shares. The Company shall not exercise any right in respect of treasury shares other than as provided by the Act. Subject thereto, the Company may hold or deal with its treasury shares in the manner authorised by, or prescribed pursuant to, the Act.

Repurchase of shares

#### LIEN

12. The Company shall have a first and paramount lien on every share (not being a fully paid share) for all money (whether presently payable or not) called or payable at a fixed time in respect of that share, and the Company shall also have a first and paramount lien on all shares (other than fully paid shares) registered in the name of a single person for all money presently payable by him or his estate to the Company; but the directors may at any time declare any share to be wholly or in part exempt from the provisions of this Article. The Company's lien, if any, on a share shall extend to all dividends payable thereof.

Paramount Lien.

13. The Company may sell, in such manner as the directors think fit, any shares on which the Company has a lien, but no sale shall be made unless a sum in respect of which the lien exists is presently payable, nor until the expiration of fourteen days after a notice in writing, stating and demanding payment of such part of the amount in respect of which the lien exists as is presently payable, has been given to the registered holder for the time being of the share, or the person entitled thereto by reason of his death or bankruptcy.

Enforcement on lien

14. To give effect to any such sale the directors may authorise some person to transfer the shares sold to the purchaser thereof. The purchaser shall be registered as the holder of the shares comprised in any such transfer and he shall not be bound to see to the application of the purchase money, nor shall his title to the shares be affected by any irregularity or invalidity in the proceedings in reference to the sale.

15. The proceeds of the sale shall be received by the Company and applied in payment of such part of the amount in respect of which the lien exists as is presently payable, and the residue, if any shall (subject to a like lien for sums not presently payable as existed upon the shares before the sale) be paid to the person entitled to the shares at the date of the sale.

Proceeds of sale

### CALLS ON SHARES

16. The directors may from time to time make calls upon the members in respect of any money unpaid on their shares and not by the conditions of allotment thereof made payable at fixed times, provided that no call shall be payable less than one month from the date fixed for the payment of the last preceding call and each member shall (subject to receiving at least fourteen days' notice specifying the time or times and place of payment) pay to the Company at the time or times and place so specified the amount called on his shares. A call may be revoked or postponed as the directors may determine.

Directors may make calls

Notice of calls

17. A call shall be deemed to have been made at the time when the resolution of the directors authorising the call was passed and may be required to be paid by instalments.

When call deemed made

18. The joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof.

Joint holders of shares

19. If a sum called in respect of a share is not paid before or on the day appointed for payment thereof, the person from whom the sum is due shall pay interest on the sum from the day appointed for payment thereof to the time of actual payment at such rate not exceeding 10 per cent per annum as the directors may determine, but the directors shall be at liberty to waive payment of that interest wholly or in part.

Interest on unpaid call

20. Any sum which by the terms of issue of a share becomes payable on allotment or at any fixed date shall for the purposes of these Articles be deemed to be a call duly made and payable on the date on which by the terms of issue the same becomes payable, and in case of non-payment all the relevant provisions of these Articles as to payment of interest and expenses, forfeiture, or otherwise shall apply as if the sum had become payable by virtue of a call duly made and notified.

Sums payable on allotment deemed a call

21. The directors may, on the issue of shares, differentiate between the holders as to the amount of calls to be paid and the times of payment.

Difference in calls

22. The directors may, if they think fit, receive from any member willing to advance the same all or any part of the money uncalled and unpaid upon any shares held by him and upon all or any part of the money so advanced may (until the same would, but for the advance, become payable) pay interest at such rate not exceeding (unless the Company in general meeting shall otherwise direct) 10 per cent per annum as may be agreed upon between the directors and the member paying the sum in advance.

Payment of calls in advance

### TRANSFER OF SHARES

23. Subject to these Articles, any member may transfer all or any of his shares. The instrument of transfer of any shares shall be in writing in any usual or common form or in any other form which the directors may approve. The instrument shall be executed by or on behalf of the transferor and the transferee and the transferor shall remain the holder of the shares transferred until the transfer is registered and the name of the transferee is entered in the Register in respect thereof. Shares of different classes shall not be comprised in the same instrument of transfer.

Transfer to be in writing

24. Any instrument of transfer, not for the registration at the Office of the Company, may from time to time be presented to the directors from time to time may require, accompanied by the certificate of the shares to which it relates and such other evidence as the directors may reasonably require to show the right of the transferor to make the transfer, and thereupon the Company shall subject to the powers vested in the directors by these Articles register the transferee as a shareholder and retain the instrument of transfer.

25. The directors may in their absolute discretion and without giving any reason therefor decline to register any transfer of shares to a person of whom they do not approve and may also decline to register any transfer of shares on which the Company has a lien.

Directors may refuse to register

26. The registration of transfers may be suspended at such times and for such periods as the directors may from time to time determine not exceeding in the whole thirty days in any year

Register of members may be closed

27. No share shall in any circumstance be transferred to any infant, bankrupt or person of unsound mind

Persons under disability

28. The Company shall provide a book to be called the "Register of Transfers" which shall be kept by the Secretary under the control of the directors and in which shall be entered the particulars of every transfer or transmission of every share.

Company to provide and Secretary to Keep Register.

#### TRANSMISSION OF SHARES

29. In case of the death of a member, the survivor or survivors where the deceased was a joint holder, and the legal personal representatives of the deceased where he was a sole holder, shall be the only persons recognized by the Company as having any title to his interest in the shares; but nothing herein contained shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by him with other persons.

On death of member survivor or executor only recognised.

30. Any person becoming entitled to a share in consequence of the death or bankruptcy of a member may, upon such evidence being produced as may from time to time properly be required by the directors and subject as hereinafter provided, elect either to be registered himself as holder of the share or to have some person nominated by him registered as the transferee thereof, but the directors shall in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the share by that member before his death or bankruptcy.

Persons becoming entitled on death or bankruptcy of member may be registered.

31. If the person so becoming entitled elects to be registered himself, he shall deliver or send to the Company a notice in writing signed by him stating that he so elects. If he elects to have another person registered he shall testify his election by executing to that person a transfer of the share. All the limitations, restrictions, and provisions of these Articles relating to the right to transfer and registration of transfers of shares shall be applicable to any such notice or transfer as aforesaid as if the death or bankruptcy of the member had not occurred and the notice or transfer were signed by that member.

Person entitled may elect

32. Where the registered holder of any share dies or becomes bankrupt his personal representative or the assignee of his estate, as the case may be, shall, upon the production of such evidence as may from time to time be properly required by the directors in that behalf, be entitled to the same dividends and other advantages, and to the same rights (whether in relation to meetings of the Company, or to voting or otherwise), as the registered holder would have been entitled to if he had not died or become bankrupt, and where two or more persons are jointly entitled to any share in consequence of the death of the registered holder they shall, for the purposes of these Articles, be deemed to be joint holders of the share.

Person entitled may receive dividends without being registered as member etc.

#### FORFEITURE OF SHARES

33. If a member fails to pay any call or instalment of a call on the day appointed for payment thereof, the directors may, at any time thereafter during such time as any part of the call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call

Directors may require payment of call with interest and expenses

articles and articles and together with any interest which may have accrued

34. The notice shall name a further day (not earlier than the expiration of fourteen days from the date of service of the notice) on or before which the payment required by the notice is to be made, and shall state that in the event of non-payment at or before the time appointed the shares in respect of which the call was made will be liable to be forfeited

Notice requiring payment to contain certain particulars

35. If the requirements of any such notice as aforesaid are not complied with, any share in respect of which the notice has been given may at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the directors to that effect. Such forfeiture shall include all dividends declared in respect of the forfeited shares and not actually paid before the forfeiture.

On non-compliance with notice shares forfeited on resolution of directors

36. A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the directors think fit, and at any time before a sale or disposition the forfeiture may be cancelled on such terms as the directors think fit.

37. A person whose shares have been forfeited shall cease to be a member in respect of the forfeited shares, but shall, notwithstanding, remain liable to pay to the Company all money which, at the date of forfeiture was payable by him to the Company in respect of the shares (together with interest at the rate of 8 per cent per annum from the date of forfeiture on the money for the time being unpaid if the directors think fit to enforce payment of such interest), but his liability shall cease if and when the Company receives payment in full of all such money in respect of the shares.

Calls and expenses recoverable after forfeiture

38. A statutory declaration in writing that the declarant is a director or the secretary of the Company, and that a share in the Company has been duly forfeited on a date stated in the declaration, shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the share.

Title to forfeited shares.

39. Any share so forfeited shall be deemed to be the property of the Company. The Company may receive the consideration, if any, given for a forfeited share on any sale or disposition thereof and may execute a transfer of the share in favour of the person to whom the share is sold or disposed of and he shall thereupon be registered as the holder of the share, and shall not be bound to see to the application of the purchase money, if any, nor shall his title to the share be affected by any irregularity or invalidity in the proceedings in reference to the forfeiture, sale, or disposal of the share.

Validity of sales

40. The provisions of these Articles as to forfeiture shall apply in the case of non-payment of any sum which, by the terms of issue of a share, becomes payable at a fixed time as if the same had been payable by virtue of a call duly made and notified.

Provisions apply in the case of non-payment of any sum

### CONVERSION OF SHARES INTO STOCK

41. The Company may by ordinary resolution passed at a general meeting convert any paid up shares into stock and reconvert any stock into paid-up shares.

Conversion of shares into stock and reconversion

42. The holders of stock may transfer the same or any part thereof in the same manner and subject to the same regulations as and subject to which the shares from which the stock arose might previously to conversion have been transferred or as near thereto as circumstances admit; but the directors may from time to time fix the minimum amount of stock transferable and restrict or forbid the transfer of fractions of that minimum.

Transfer of stocks and right of holders

43. The holders of stock shall according to the amount of the stock held by them have the same rights, privileges and advantages as regards dividends voting at meetings of the Company and other matters as if they held the shares from which the stock arose, but no such privilege or advantage (except participation in the dividends and profits of the Company and in the assets on winding up) shall be conferred by any such aliquot part of stock which would not if existing in shares have conferred that privilege or advantage.

Right of Stock holders.



43. Subject to the Articles of the Company as are applicable to paid up shares shall apply to stock and the words "share" and "shareholder" therein shall include "stock" and "stockholder".

Regulation  
applicable to paid up  
shares apply to stock

#### ALTERATION OF CAPITAL

45. The Company may from time to time by ordinary resolution:-

Company may alter  
its capital in certain  
ways

- (a) consolidate and divide all or any of its share capital ;
- (b) subdivide its shares or any of them so however that in the subdivision the proportion between the amount paid and the amount (if any) unpaid on each reduced share shall be the same as it was the case of the share from which the reduced share is derived;
- (c) cancel the number of shares which at the date of the passing of the resolution in that behalf have not been taken or agreed to be taken by any person or which have been forfeited and diminish the amount of its share capital by the number of shares so cancelled.

46. Subject to the provisions of the Act, the shares shall be under the control of the directors who may issue, allot, place under option or otherwise dispose of the same to such persons on such terms and conditions and at such times as the directors think fit and with full power to give to any person the right to call for the allotment of any shares for such time and for such consideration as the directors may see fit.

Allotment of Shares.

47. Subject to and in accordance with the provisions of the Act, the Company may by special resolution reduce its share capital in any manner and with, and subject to, any incident authorised, and consent required by law.

Reduction of capital,  
etc

#### GENERAL MEETINGS

48. Unless dispensed with in accordance with the Act, an annual general meeting of the Company shall be held in each calendar year or at such time as may be permitted by the Act. All general meetings other than the annual general meetings shall be called extraordinary general meetings.

General Meeting.

49. Any director may, whenever he thinks fit, convene an extraordinary general meeting, and extraordinary general meetings shall be convened on such requisition or in default may be convened by such requisitionists as provided by the Act.

Extraordinary  
General Meeting

50. Subject to the provisions of the Act relating to special notice and agreements for shorter notice, fourteen days' notice at the least (exclusive of the day on which the notice is served or deemed to be served, but inclusive of the day for which notice is given) specifying the place, the day and the hour of meeting and in case of special business the general nature of that business shall be given to such persons as are entitled to receive such notices from the Company.

Notice of Meeting.

51. All business shall be special that is transacted at an extraordinary general meeting, and also all that is transacted at an annual general meeting, with the exception of declaring a dividend, the consideration of the accounts, balance-sheets, and the reports of the directors and auditors, the election of directors in the place of those retiring, the fixing of the remuneration of Directors and the appointment and fixing of the remuneration of the auditors.

Special business

#### PROCEEDINGS AT GENERAL MEETINGS

52. No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business, and continues to be

No business to be  
transacted unless  
quorum present.

present until the conclusion of the meeting. Save as herein otherwise provided, two members present in person shall be a quorum except that where the Company has only one member, that sole member shall constitute a quorum for any general meeting. For the purposes of this Article "member" includes a person attending as a proxy or as representing a corporation which is a member. One person attending both as a member and as a proxy or corporate representative shall not constitute a quorum.

53. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting, if convened upon the requisition of members, shall be dissolved; in any other case it shall stand adjourned to the same day in the next week at the same time and place, or to such other day and at such other time and place as the directors may determine.

If quorum not present meeting adjourned or dissolved.

54. The chairman, if any, of the board of directors shall preside as chairman at every general meeting of the Company, or if there is no such chairman, or if he is not present within fifteen minutes after the time appointed for the holding of the meeting or is unwilling to act, the members present shall elect one of their number to be chairman of the meeting.

Chairman of Board to preside at all meetings

55. The chairman may, with the consent of any meeting at which a quorum is present (and shall if so directed by the meeting), adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a meeting is adjourned for thirty days or more, notice of the adjourned meeting shall be given as in the case of an original meeting. Save as aforesaid it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.

Notice of adjournment to be given

56. At any general meeting a resolution put to the vote of the meeting shall be decided on a show of hands unless a poll is (before or on the declaration of the result of the show of hands) demanded:-

How resolution decided

- (a) by the chairman;
- (b) by at least two members present in person or by proxy;
- (c) by any member or members present in person or by proxy and representing not less than one-tenth of the total voting rights of all the members having the right to vote at the meeting; or
- (d) by a member or members holding shares in the Company conferring a right to vote at the meeting being shares on which an aggregate sum has been paid up equal to not less than one-tenth of the total sum paid up on all the shares conferring that right.

Unless a poll is so demanded a declaration by the chairman that a resolution has on a show of hands been carried or carried unanimously, or by a particular majority, or lost, and an entry to that effect in the book containing the minutes of the proceedings of the Company shall be conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against the resolution. The demand for a poll may be withdrawn.

57. If a poll is duly demanded it shall be taken in such manner and either at once or after an interval or adjournment or otherwise as the chairman directs, and the result of the poll shall be the resolution of the meeting at which the poll was demanded, but a poll demanded on the election of a chairman or on a question of adjournment shall be taken forthwith.

Polls to be taken at meeting

58. In the case of an equality of votes, whether on a show of hands or on a poll, the chairman of the meeting at which the show of hands takes place or at which the poll is demanded shall be entitled to a second or casting vote.

Chairman to have casting vote

59. Subject to any rights or restrictions for the time being attached to any class or classes of shares, at meetings of members or classes of members, each member entitled to vote may vote in person or by proxy or by attorney and on a show of hands every member present in

Votes

person or by proxy or by attorney or other duly authorised representative of a member shall have one vote, and on a poll every member present in person or by proxy or by attorney or other duly authorised representative shall have one vote for each share he holds

60. In the case of joint holders the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders; and for this purpose seniority shall be determined by the order in which the names stand in the Register

Joint holders

61. A member who is of unsound mind or whose person or estate is liable to be dealt with in any way under the law relating to mental disorder may vote, whether on a show of hands or on a poll, by his committee or by such other person as properly has the management of his estate, and any such committee or other person may vote by proxy or attorney.

Vote of lunatic member.

62. No member shall be entitled to vote at any general meeting unless all calls or other sums presently payable by him in respect of shares in the Company have been paid.

No member entitled to vote when call due to Company

63. No objection shall be raised to the qualification of any voter except at the meeting or adjourned meeting at which the vote objected to is given or tendered, and every vote not disallowed at such meeting shall be valid for all purposes. Any such objection made in due time shall be referred to the chairman of the meeting, whose decision shall be final and conclusive.

Time for objection to votes.

64. The instrument appointing a proxy shall be in writing (in the common or usual form) under the hand of the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation or a limited liability partnership, either under seal or under the hand of an officer or attorney duly authorised. A proxy may but need not be a member of the Company, a qualified legal practitioner or an approved company auditor. The instrument appointing a proxy shall be deemed to confer authority to demand or join in demanding a poll.

Instrument appointing proxy to be in writing

65. Where it is desired to afford members an opportunity of voting for or against a resolution the instrument appointing a proxy shall be in the following form or a form as near thereto as circumstances admit:-

Form of Proxy

#### MC FOOD HOLDINGS ASIA PTE. LTD.

I/We \_\_\_\_\_, of \_\_\_\_\_ being a member/ members of the above-named Company, hereby appoint \_\_\_\_\_ of \_\_\_\_\_, or failing him, \_\_\_\_\_ of \_\_\_\_\_, as my/our proxy to vote for me/us on my/our behalf at the (annual or extraordinary, as the case may be) general meeting of the Company, to be held on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ and at any adjournment thereof.

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_  
This form is to be used \* in favour of the resolution  
Against

\* Strike out whichever is not desired. (Unless otherwise instructed, the proxy may vote as he thinks fit).

66. The instrument appointing a proxy and the power of attorney or other authority if any, under which it is signed or a notarially certified copy of that power or authority shall be deposited at the Office of the Company, or at such other place within Singapore as is specified for that purpose in the notice convening the meeting, not less than forty-eight hours before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, or, in the case of a poll, not less than twenty-four hours before the time appointed for the taking of the poll, and in default the instrument of proxy shall not be treated as valid.

Instrument appointing a proxy to be left at Company's Office

67. A vote given in accordance with the terms of an instrument of proxy or attorney shall be valid notwithstanding the previous death or unsoundness of mind of the

When vote by proxy valid though

principal or revocation of the instrument or of the authority under which the instrument was executed, or the transfer of the share in respect of which the instrument is given, if no intimation in writing of such death, unsoundness of mind, revocation or transfer as aforesaid has been received by the Company at the Office before the commencement of the meeting or adjourned meeting at which the instrument is used.

Written resolution

68. Subject to the provisions of the Act, any resolution may be passed by written means in accordance with these Articles provided that :

Resolutions by written means

- (a) in the case of a special resolution, the resolution indicates that it is a special resolution and it must be formally agreed on any date by one or more members of the Company who on that date represent at least 75% of the total voting rights of all members who on that date would have the right to vote on that resolution at a general meeting of the Company; and
- (b) in the case of an ordinary resolution, the resolution does not indicate that it is a special resolution and it must be formally agreed on any date by one or more members of the Company who on that date represent a majority of the total voting rights of all members who on that date would have the right to vote on that resolution at a general meeting of the Company.

For the purpose of this Article, a member shall have formally agreed to a resolution if the document received from the member or his proxy is (i) in legible form or a permitted alternative form; (ii) indicates that the member has agreed to the resolution; and (iii) includes the text of the resolution or refers to the resolution being agreed to and the member or his proxy had a legible text of the resolution before signing that document. Such resolution in writing may consist of several documents each signed by one or more members.

69. Where the Company has only one member, he may pass a resolution by recording it and signing the record.

Resolutions by sole member

#### DIRECTORS: APPOINTMENT, ETC.

70. The number of directors shall not be less than the minimum provided in the Act and until otherwise determined by a General Meeting not more than nine.

Number of directors

71. Unless the Company dispenses with the holding of an annual general meeting in accordance with the Act, at the first annual general meeting of the Company all the directors shall retire from office, and at the annual general meeting (if one is held) in every subsequent year one-third of the directors for the time being, or, if their number is not three or a multiple of three, then the number nearest one-third, shall retire by rotation from office. After the first annual general meeting, there shall be no retirement if the number of directors subject to retirement by rotation is less than three. A retiring director shall be eligible for re-election. Where the Company has dispensed with the holding of an annual general meeting, any retirement and subsequent re-election of directors shall be by way of a resolution by written means in accordance with provisions of the Act

One third of directors to retire at Ordinary meeting.

72. The directors to retire in every year shall be those who have been longest in office since their last election, but as between persons who became directors on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

Senior directors to retire.

73. The Company at the meeting at which a director so retires may fill the vacated office by electing a person thereto, and in default the retiring director shall if offering himself for re-election and not being disqualified under the Act from holding office as a director be deemed to have been re-elected, unless at that meeting it is expressly resolved not to fill the vacated office, or unless a resolution for the re-election of that director is put to the meeting and lost.

If places not filled up retiring director deemed re-elected

74. The Company may, from time to time, by ordinary resolution passed at a general meeting, appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors, but so that the total number of directors shall not at any time

Casual vacancy in Board



exceed the number fixed in accordance with these Articles.

75. The directors shall have power at any time, and from time to time, to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors, but so that the total number of directors shall not at any time exceed the number fixed in accordance with these Articles.

76. Any director appointed under Articles 74 and 75 shall hold office only until the next following annual general meeting and shall then be eligible for re-election but shall not be taken into account in determining the directors who are to retire by rotation at that meeting.

Directors appointed to fill casual vacancy to retire

77. The Company may by ordinary resolution remove any director before the expiration of his period of office, and may by an ordinary resolution appoint another person in his stead; the person so appointed shall be subject to retirement at the same time as if he had become a director on the day which the director in whose place he is appointed was last elected a director.

Director may be removed by ordinary resolution.

78. The remuneration of the directors shall from time to time be determined by the Company in general meeting. The remuneration shall be deemed to accrue from day to day. The directors may also be paid all travelling, hotel, and other expenses properly incurred by them in attending and returning from meetings of the directors or any committee of the directors or general meetings of the Company or in connection with the business of the Company.

Director's Remuneration

79. Unless otherwise determined by the Company in general meeting, a director shall not be required to hold any share qualification in the Company.

Director's Qualification

80. The office of director shall become vacant if the director:-

Office of directors vacated in certain cases.

- (a) ceases to be a director by virtue of the Act;
- (b) becomes bankrupt or makes any arrangement or composition with his creditors generally;
- (c) becomes prohibited from being a director by reason of any order made under the Act;
- (d) becomes of unsound mind or a person whose person or estate is liable to be dealt with in any way under the law relating to mental disorder;
- (e) resigns his office by notice in writing to the Company or by such other means of electronic communication as may be provided by these Articles;
- (f) for more than six months is absent without permission of the directors from meetings of the directors held during that period;
- (g) be requested in writing by all his co-directors to resign.

#### POWER AND DUTIES OF DIRECTORS

81. The business of the Company shall be managed by or under the direction of the directors and the directors may exercise all powers of a company except any power that the Act or the Memorandum and Articles of the Company require the Company to exercise in general meeting.

Business of the Company to be managed by directors.

82. Subject to the provisions of the Act, the directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital, or any part thereof, and to issue debentures and other securities whether outright or as security for any debt, liability, or obligation of the Company or of any third party.

Director's borrowing powers.

83. The directors may exercise all powers of the Company in relation to any official seal for use outside Singapore and in relation to branch registers

Official seal  
outside Singapore

84. The directors may from time to time by power of attorney appoint any corporation, limited liability partnership, firm, or person or body of persons, whether nominated directly or indirectly by the directors, to be the attorney or attorneys of the Company for such purposes and with such powers, authorities, and discretion (not exceeding those vested in or exercisable by the directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorney as the directors may think fit and may also authorise any such attorney to delegate all or any of the powers, authorities, and discretion vested in him

Directors may  
appoint power of  
attorney

85. All cheques, promissory notes, drafts, bills of exchange, and other negotiable instruments, and all receipts for money paid to the Company, shall be signed, drawn, accepted, endorsed, or otherwise executed, as the case may be, by any one director or in such other manner as the directors from time to time determine

Cheques etc

86. The directors shall cause minutes to be made:-

Minutes to be made

- (a) of all appointments of officers;
- (b) of names of directors present at all meetings of the Company and of the directors; and
- (c) of all proceedings at all meetings of the Company and of the directors.

Such minutes shall be signed by the chairman of the meeting at which the proceedings were held or by the chairman of the next succeeding meeting.

#### PROCEEDINGS OF DIRECTORS

87. The directors may meet together for the despatch of business adjourn and otherwise regulate their meetings as they think fit. A director may at any time and the Secretary shall on the requisition of a director summon a meeting of the directors.

Meeting of directors

88. Subject to these Articles, questions arising at any meeting of directors shall be decided by a majority of votes and a determination by a majority of directors shall for all purposes be deemed a determination of the directors. In case of an equality of votes the chairman of the meeting shall have a second or casting vote.

How questions to be  
decided. Chairman  
has casting vote

89. A director who is in any way whether directly or indirectly interested in a transaction or proposed transaction with the Company shall declare the nature of his interest at a meeting of the directors in accordance with the Act, but notwithstanding his interest he may vote and be counted in the quorum present at any meeting of the directors.

Declaration of  
directors' interest in  
transactions with  
Company

90. A director who holds any office or possesses any property whereby whether directly or indirectly duties or interests might be created in conflict with his duties or interests as director shall declare the fact and the nature, character and extent of the conflict at a meeting of the directors of the Company in accordance with the Act.

Declaration of  
directors' conflict of  
interest

91. A director may hold any other office or place of profit under the Company (other than the office of auditor) in conjunction with his office of director for such period and on such terms (as to remuneration and otherwise) as the directors may determine. No director or intending director shall be disqualified by his office from contracting with the Company either with regard to his tenure of any such office or place of profit or as a vendor, purchaser or otherwise. No such contract and no contract or arrangement entered into by or on behalf of the Company in which any director is in any way interested shall be liable to be avoided nor shall

Power of directors to  
hold office of profit and  
to contract with  
Company.

any director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or arrangement by reason of such director holding that office or of the fiduciary relationship thereby established.

92. A director of the Company may become or continue to be an advisor or consultant to or to be a director or other officer of or otherwise be interested in any company whether or not the Company is interested as a shareholder or otherwise and no such director shall be accountable to the Company for any remuneration or other benefits received by him as advisor or consultant to or as a director or officer of or from his interests in such other company unless the Company otherwise directs.

Holding of office in other companies

93. Any director may by writing under his hand or under the hand of his agent, duly authorised in writing, appoint any person (who shall be subject to the approval of a majority of the other directors or alternate or substitute directors of the Company) to be his substitute, and every such substitute shall be entitled to receive notices of all meetings of the directors to attend and vote at all such meetings at which the directors appointing him is not personally present, and shall have and exercise all the powers, duties, and authorities, as a director, of his appointor in his absence. A substitute may act as alternate or substitute for one or more directors and if he is an alternate or substitute director for more than one director his vote shall count as equal to one vote for each director he represents (the intention being that in counting votes his vote shall be counted as equal to as many votes as the number of directors he represents). Provided always that a director or his agent duly authorised may at any time by writing under his hand revoke the appointment of any substitute appointed by him or his agent duly authorised, and appoint another person approved as aforesaid in his place as such director or his agent may think fit; and if a director shall die or otherwise cease to hold office of director, the appointment of his substitute shall thereupon cease and determine. Provided further that no such substitute shall be required to hold any share qualification or be entitled to any remuneration from the Company.

Alternate or substitute director

94. The quorum necessary for the transaction of the business of the directors may be fixed by the directors, and unless so fixed shall be two. One director who is also alternate for another director shall not be a quorum. Where the Company has only one director, that sole director shall constitute a quorum.

Quorum of directors' Meeting.

95. The continuing directors may act notwithstanding any vacancy in their body, but if and so long as their number is reduced below the number fixed by or pursuant to the Articles of the Company as the necessary quorum of directors, the continuing directors or director may act for the purpose of increasing the number of directors to that number or of summoning a general meeting of the Company, but for no other purpose.

Casual vacancy in Board to be filled by directors.

96. The directors may elect a chairman of their meetings and determine the period for which he is to hold office; but if no such chairman is elected, or if at any meeting the chairman is not present within fifteen minutes after the time appointed for holding the meeting, the directors present may choose one of their number to be chairman of the meeting.

Directors may elect Chairman

97. The directors may delegate any of their powers to committees consisting of such member or members of their body as they think fit; any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the directors.

Directors may delegate powers

98. A committee may elect a chairman of its meeting. If no such chairman is elected, or if at any meeting the chairman is not present within ten minutes after the time appointed for holding the meeting, the members present may choose one of their number to be chairman of the meeting.

Committee may elect Chairman.

99. A committee may meet and adjourn as it thinks proper. Questions arising at any meeting shall be determined by a majority of votes of the members present, and in the case of an equality of votes the chairman shall have a second or casting vote.

Meetings of Committee.

100. All acts done by any meeting of the directors or of a committee of directors or by any person acting as a director shall notwithstanding that it is afterwards discovered that there was some defect in the appointment of any such director or person acting as aforesaid, or that they or any of them was disqualified, be as valid as if every such person had been duly appointed and was qualified to be a director

Valid Acts by  
Director's Validity

101. A resolution in writing signed by a majority of the directors shall be as valid and effectual as if it had been passed at a meeting of the directors duly convened and held, and may consist of several documents in the like form, each signed by one or more of the directors. The expressions "in writing" and "signed" include approval by electronic communication by any such director.

A Resolution in  
writing by directors

102. Where the Company has only one director, he may pass a resolution by recording it and signing the record.

Resolutions in writing  
by sole director

103. The directors may, if they think fit, confer by telephone, close circuit television or other electronic means or audio or audio visual communication whereby all persons attending or participating the meeting can hear each other. A resolution passed by the directors being not less than the number required to constitute a quorum at such conference shall, notwithstanding the directors are not present together in one place at the time of the conference, be as valid and effectual as if it had been passed at a meeting of the directors of the Company duly convened and held. The venue of the meeting shall be deemed to be the place where a majority in number of the directors assemble, or where such majority cannot be determined, then where the chairman of the meeting is located.

Meetings of directors  
by electronic means

#### MANAGING DIRECTORS

104. The directors may from time to time appoint one or more of their body to the office of managing director for such period and on such terms as they think fit and, subject to the terms of any agreement entered into in any particular case, may revoke any such appointment. A director so appointed shall not, while holding that office, be subject to retirement or be taken into account in determining the rotation or retirement of directors, but his appointment shall be automatically determined if he ceases from any cause to be a director.

Power to appoint and  
special position of  
managing director

105. A managing director shall, subject to terms of any agreement entered into in any particular case, receive such remuneration (whether by way of salary, commission, or participation in profits, or partly in one way and partly in another) as the directors may determine.

Remuneration of  
managing director

106. The directors may entrust to and confer upon a managing director any of the powers exercisable by them upon such terms and conditions and with such restrictions as they may think fit, and either collaterally with or to the exclusion of their own powers, and may from time to time revoke, withdraw, alter, or vary all or any of these powers.

Directors may  
delegate powers.

#### ASSOCIATE DIRECTORS

107. The directors may from time to time appoint any person to be an associate director and may from time to time cancel any such appointment. The directors may fix, determine and vary the powers, duties and remuneration of any person so appointed but a person so appointed, shall not be required to hold any shares to qualify him for appointment nor have any right to attend any meeting of directors except by the invitation and with the consent of the directors. Associate directors shall not have any right to vote at any meeting of directors.

Directors may  
appoint Associate  
Directors.

#### SECRETARY

108. The Secretary shall in accordance with the Act be appointed by the directors for such term, at such remuneration, and upon such conditions as they may think fit, and any secretary so appointed may be removed by them. The Secretary may resign any time by notice in writing to the Company. A director may be the Secretary provided that where a director is the sole director of the Company, he shall not act or be appointed as the Secretary of the Company.

Secretary



109. The directors shall provide for the safe custody of the seal, which shall only be used by the authority of the directors or of a committee of the directors authorised by the directors in that behalf, and every instrument to which the seal is affixed shall be signed by a director and shall be countersigned by the Secretary or by a second director or by some other person appointed by the directors for the purpose.

## ACCOUNTS

110. The directors shall cause proper accounting and other records to be kept and shall distribute copies of balance-sheets and other documents as required by the Act and shall from time to time determine whether and to what extent and at what times and place and under what conditions or regulations the accounting and other records of the Company or any of them shall be open to the inspection of members not being directors, and no member (not being a director) shall have any right of inspecting any account or book or paper of the Company except as conferred by statute or authorised by the directors or by the Company in general meeting.

## DIVIDENDS AND RESERVES

111. The Company in general meeting may declare dividends, but no dividend shall exceed the amount recommended by the directors.

112. The directors may from time to time pay to the members such interim dividends as appear to the directors to be justified by the profits of the Company.

113. Subject to the provisions of the Act, no dividend shall be paid otherwise than out of profits or shall bear interest against the Company.

114. The directors may retain any dividend or other moneys payable on or in respect of a share on which the Company has a lien, and may apply the same in or towards satisfaction of debts, liabilities or engagements in respect of which the lien exists.

115. The directors may, before recommending any dividend, set aside out of the profits of the Company such sums as they think proper as reserves which shall, at the discretion of the directors, be applicable for any purpose to which the profits of the Company may be properly applied, and pending any such application may, at the like discretion, either be employed in the business of the Company or be invested in such investments as the directors may from time to time think fit. The directors may also without placing the same to reserve carry forward any profits which they may think prudent not to divide.

116. Subject to the rights of persons, if any, entitled to shares with special rights as to dividends, all dividends shall be declared and paid according to the amounts paid or credited as paid on the shares in respect of which the dividend is paid, but no amount paid or credited as paid on a share in advance of calls shall be treated for the purposes of this Article as paid on the share. All dividends shall be apportioned and paid proportionately to the amounts paid or credited as paid on the shares during any portion or portions of the period in respect of which the dividend is paid, but if any share is issued on terms providing that it shall rank for dividend as from a particular date that share shall rank for dividend accordingly.

117. The directors may deduct from any dividend payable to any member all sums of money, if any, presently payable by him to the Company on account of calls or otherwise in relation to the shares of the Company.

118. Any general meeting declaring a dividend or bonus may direct payment of such dividend or bonus wholly or partly by the distribution of specific assets and in particular of paid-up shares, debentures or debenture stock of any other company or in any one or more of

Accounts to be kept

Annual Accounts and  
Balance Sheet

Declaration of  
Dividends

Interim Dividends

Dividend out of  
profits only and not  
carry interest.

Debts may be  
deducted from  
dividends.

Directors may form  
reserve fund and  
invest.

No dividend on share  
paid in advance of  
calls

Unpaid calls may be  
deducted from  
dividend.

Capitalization of  
reserves

such ways as the directors shall give effect to such resolution, and where any difficulty arises in regard to such distribution, the directors may settle the same as they think expedient, and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any members upon the footing of the value so fixed in order to adjust the rights of all parties, and may vest any such specific assets in trustees as may seem expedient to the directors.

119. Any dividend, interest, or other money payable in cash in respect of shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the registered address of that one of the joint holders who is first named on the Register or to such person and to such address as the holder or joint holders may in writing direct. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent. Any one of two or more joint holders may give effectual receipts for any dividends, bonuses, or other money payable in respect of the shares held by them as joint holders.

Dividend Warrant to be sent to Members by post

120. A transfer of shares shall not pass the right to any dividend declared thereon before such transfer has been duly registered.

Effect of transfer

### CAPITALISATION OF PROFITS

121. The Company in general meeting may upon the recommendation of the directors resolve that it is desirable to capitalise any part of the amount for the time being standing to the credit of any of the Company's reserve accounts or to the credit of the profit and loss account or otherwise available for distribution and accordingly that such sum be set free for distribution amongst the members who would have been entitled thereto if distributed by way of dividend and in the same proportions on condition that the same be not paid in cash but be applied either in or towards paying up any amounts for the time being unpaid on any shares held by such members respectively or paying up in full unissued shares or debentures of the Company to be allotted, distributed and credited as fully paid up to and amongst such members in the proportion aforesaid, or partly in the one way and partly in the other, and the directors shall give effect to such resolution.

Capitalisation of Profit

122. Whenever such a resolution as aforesaid shall have been passed the directors shall make all appropriations and applications of the undivided profits resolved to be capitalised thereby, and all allotments and issues of fully paid shares or debentures, if any, and generally shall do all acts and things required to give effect thereto, with full power to the directors to make such provisions by the issue of fractional certificates or by payment in cash or otherwise as they think fit for the case of shares or debentures becoming distributable in fractions, and also to authorise any person to enter on behalf of all the members entitled thereto into an agreement with the Company providing for the allotment to them respectively, credited as fully paid up, of any further shares or debentures to which they may be entitled upon such capitalisation, or (as the case may require) for the payment up by the Company on their behalf, by the application thereto of their respective proportion of the profits resolved to be capitalised, of the amounts or any part of the amounts remaining unpaid on their existing shares, and any agreement made under such authority shall be effective and binding on all such members.

Fractional certificates

### AUDIT

123. Auditors may be appointed and their duties regulated in accordance with the Act. The Directors shall from time to time in accordance with the Act cause to be prepared and to be laid before the Company in general meeting such profit and loss accounts, balance sheets and reports as are required under the Act.

Accounts to be audited.

### NOTICES

124. (1) Any notice, communication or document may be given by the Company to any member in any of the following ways:-

How notices to be served on Members

- (a) by delivering the notice, communication or document personally to him; or
- (b) by sending it by prepaid mail to him at his registered address in Singapore or where such address is outside Singapore by prepaid airmail; or
- (c) by sending a telefax containing the text of the notice, communication or document to him at his registered address in Singapore or where such address is outside Singapore to such address or to any other address as might have been previously notified by the member concerned to the Company; or
- (d) by sending it using electronic communications to the current address of the member in accordance with Sections 387A and 387B of the Act.

(2) Any notice, communication or document given in conformity with this Article 124 shall be deemed to have been given at the following times, as may be appropriate:-

- (a) when it is delivered personally to the member, at the time when it is so delivered;
- (b) when it is sent by prepaid mail to an address in Singapore or by prepaid airmail to an address outside Singapore, on the day following that on which the notice was put into the post; or
- (c) when the notice is sent by telefax or by using electronic communication, on the day it is so sent unless Sections 387A and 387B applies.

125. A notice may be given by the Company to the joint holders of a share by giving the notice to the joint holder first named in the Register in respect of the share.

How joint holders of shares may be served.

126. A person entitled to a share in consequence of the death or bankruptcy of a member or otherwise upon supplying to the Company such evidence as the directors may reasonably require to show his title to the share, and upon supplying also an address for the service of notice, shall be entitled to have served upon him at such address any notice, communication or document to which the member but for his death or bankruptcy or otherwise would be entitled and such service shall for all purposes be deemed a sufficient service of such notice, communication or document on all persons interested (whether jointly with or as claiming through or under him) in the share. Save as aforesaid, any notice, communication or document delivered or sent to any member in pursuance of these Articles shall (notwithstanding that such member be then dead or bankrupt or otherwise not entitled to such share and whether or not the Company shall have notice of the same) be deemed to have been duly served in respect of any share registered in the name of such member as sole or joint holder.

Notices in case of death or bankruptcy

127. (1) Notice of every general meeting shall be given in any manner hereinafter authorised to:-

Persons entitled to notice of every general meeting

- (a) every member;
- (b) every person entitled to a share in consequence of the death or bankruptcy of a member who, but for his death or

bankruptcy, would be entitled to receive notice of the meeting; and

(c) the auditor for the time being of the Company.

(2) No other person shall be entitled to receive notices of general meetings.

#### WINDING UP

128. If the Company is wound up, the liquidator may, with the sanction of a special resolution of the Company, divide amongst the members in kind the whole or any part of the assets of the Company (whether they consist of property of the same kind or not) and may for that purpose set such value as he deems fair upon any property to be divided as aforesaid and may determine how the division shall be carried out as between the members or different classes of members. The liquidator may, with the like sanction, vest the whole or any part of any such assets in trustees upon such trusts for the benefit of the contributories as the liquidator, with the like sanction, thinks fit, but so that no member shall be compelled to accept any shares or other securities whereon there is any liability.

Distribution of assets  
in winding up

#### INDEMNITY

129. Subject to the provisions of the Act, every director, managing director, agent, auditor, Secretary, and other officer for the time being of the Company shall be indemnified out of the assets of the Company against any liability incurred by him in defending any proceedings, whether civil or criminal, in which judgement is given in his favour or in which he is acquitted or in connection with any application under the Act in which relief is granted to him by the Court.

Company to  
indemnify directors,  
etc



Name, Address and Description of Subscriber

Chow Hong Luen Irwin  
56 Havelock Road,  
#32-146  
Singapore 161056  
  
DIRECTOR



Dated this 29<sup>th</sup> day of July, 2014

Witness to the above signature: -



JULIANA LOH LOO-HIT  
PRACTISING CHARTERED SECRETARY  
3 ANSON ROAD, #27-01  
SPRINGLEAF TOWER  
SINGAPORE 079909

008132

၂၀၁၅ - ၂၀၁၄ - ၂၀၁၅

ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများ စီမံခန့်ခွဲမှု ဝန်ကြီးဌာန  
ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများ စီမံခန့်ခွဲမှု ဝန်ကြီးဌာန  
ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများ စီမံခန့်ခွဲမှု ဝန်ကြီးဌာန  
ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများ စီမံခန့်ခွဲမှု ဝန်ကြီးဌာန

ညွှန်ကြားရေးမှူးချုပ် (ကိုယ်စား)

(မျိုးမင်း၊ ညွှန်ကြားရေးမှူး)

ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများ စီမံခန့်ခွဲမှု ဝန်ကြီးဌာန

THE GOVERNMENT OF THE REPUBLIC OF THE UNION OF MYANMAR  
MINISTRY OF NATIONAL PLANNING AND ECONOMIC DEVELOPMENT

### CERTIFICATE OF INCORPORATION

NO. 2151 of 2014 - 2015

INCORPORATED AS GREEN LAND INTERNATIONAL LIMITED

is this day incorporated  
under the Myanmar Companies Act and that the company is Limited.

Given under my hand at Nay Pyi Taw this THIRTIETH  
of JULY, TWO THOUSAND AND FOURTEEN.

For Director General  
(Myo Min, Director)

Directorate of Investment and Company Administration

## ကုမ္ပဏီနှင့်သက်ဆိုင်သည့်အချက်အလက်များ

- (က) အုပ်ချုပ်မှုဒါရိုက်တာအမည်၊ ဦးစိုးနိုင်(ခ)ကိုကိုကြီး(၁၂/ကတတ(နိုင်)၀၃၂၂၄၃)
- (ခ) ကုမ္ပဏီ ရုံးခန်းလိပ်စာ၊ အမှတ်(၁၂၆/အေ၊)ကမ္ဘာအေးဘုရားလမ်း၊ဆရာစံရပ်ကွက်၊  
ဗဟန်းမြို့နယ်၊ရန်ကုန်မြို့။.....
- (ဂ) ဆက်သွယ်ရန် ဖုန်းနံပါတ်၊ ၀၁-၅၂၇၈၈၂.....
- (ဃ) ဒါရိုက်တာများ အမည်စာရင်း- ၁။ ဒေါ်မိုးမိုး.....  
၉/မရမ(နိုင်)၀၂၆၇၅၉

- မှတ်ချက် :
- (၁) ဤကုမ္ပဏီမှတ်ပုံတင်လက်မှတ်သည်မှတ်ပုံတင်ရက်စွဲ၊ ၃၀-၇-၂၀၁၄ )မှ  
၂၉-၇-၂၀၁၉ )ရက်နေ့အထိ(၅)နှစ်သက်တမ်းအတွက်သာ ဖြစ်သည်။  
သက်တမ်း မကုန်ဆုံးမီ (၃)လအလိုတွင် သက်တမ်းတိုးရန် ရင်းနှီး  
မြှုပ်နှံမှုနှင့် ကုမ္ပဏီများ ညွှန်ကြားမှု ဦးစီးဌာနသို့ လျှောက်ထား ရမည်။
  - (၂) ကုမ္ပဏီ အနေဖြင့် သင်းဖွဲ့မှတ်တမ်းတွင်အဆိုပြု တင်ပြထားသော  
လုပ်ငန်းရည်ရွယ်ချက်များကိုသာ လုပ်ကိုင်ရမည်။
  - (၃) သင်းဖွဲ့မှတ်တမ်းပါ ရည်ရွယ်ချက်များသည် သက်ဆိုင်ရာ ပြည်ထောင်စု  
ဝန်ကြီးဌာန၏ တည်ဆဲဥပဒေ၊ နည်းဥပဒေ၊ လုပ်ထုံးလုပ်နည်း များနှင့်အညီ  
ခွင့်ပြုချက် ရရှိမှသာ ဆောင်ရွက်ခွင့် ရှိမည် ဖြစ်ပါသည်။
  - (၄) လုပ်ငန်းရည်ရွယ်ချက် ပြောင်းလဲ လုပ်ကိုင်လိုပါက ပြောင်းလဲ လုပ်ကိုင်  
လိုသည့် လုပ်ငန်း ရည်ရွယ်ချက်များအား သင်းဖွဲ့မှတ်တမ်းတွင် ပြင်ဆင်  
မှတ်ပုံတင်ရန်အတွက် ဒါရိုက်တာအဖွဲ့(BOD)၏ အထူး အစည်းအဝေး  
ဆုံးဖြတ်ချက် မှတ်တမ်းနှင့်အတူ ရင်းနှီးမြှုပ်နှံမှုနှင့်ကုမ္ပဏီများ ညွှန်ကြားမှု  
ဦးစီးဌာန သို့ လျှောက်ထား ရမည်။

လာရောက်ထုတ်ယူသည့်ရက်စွဲ- ၂၀ JUL 2014

ညွှန်ကြားရေးမှူးချုပ် (ကိုယ်စား)  
(မျိုးမင်း ၊ ညွှန်ကြားရေးမှူး )

# FORM VI

## RETURN OF ALLOTMENTS THE MYANMAR COMPANIES ACT.

(See Section 104)

(To be filed with the Registrar within one month after the allotment is made)

Return of allotment from the 21<sup>ST</sup> of AUGUST 2011  
on the 21<sup>ST</sup> of 2011 of the \* GREENLAND INTERNATIONAL

Made pursuant to Section 104 (1)

Number of the shares allotted payable in cash

Nominal amount of the shares so allotted

Amount paid or due and payable on cash such share

Number of ordinary shares allotted for a consideration other than cash

Not amount to be ordinary shares so allotted

At to be treated as paid on each such share

The consideration for which such share have been allotted is as follow :-

**NOTE** In making a return of allotments under Section 104 (1) the Myanmar Companies Act., it is to be noted that -

1. When a return include several allotments made on different dates, the actual date of only the first and last of such allotment should be entered at the tip of the from page, and the registration of the return should be effected within one month of the first date.

2. When a return relates to one allotment only, made on one particular date, that date only should be inserted and the spaces for the second date struck out and the word made substituted for the word "From" after the word "allotments" above.

Here insert name of Company.

Distinguish between preference, ordinary, or other description of shares.



Presented for filing by : THUONG VIET JOE KANG CO.

Name, Address and Description of Allottees

Name & N.R.C No	Address	Description	Number of the shares allotted	
			Preference	Ordinary
<u>THUONG VIET JOE KANG CO.</u>	<u>100 LAM KANGBOE ROAD</u>	<u>SH</u>		<u>540,000</u>
<u>THUONG VIET JOE KANG CO.</u>	<u>100 LAM KANGBOE ROAD</u>	<u>SH</u>		<u>540,000</u>
			<b>TOTAL</b>	<u><u>540,000</u></u> <b>SHARES</b>

Signature [Signature]

Date 2/8/2014

Sue Khang Lei Ko Koo  
Managing Director



# FORM XXVI

## PARTICULARS OF DIRECTORS, MANAGERS AND MANAGING AGENTS AND OF ANY CHANGES THEREIN

(Myanmar Companies Act, See Section 87) - U SOE NAING (a) KO KO GYI

Name of Company : GREEN LAND INTERNATIONAL LTD. Presented by : (M.D) -

The Present Christian name or names of surnames	Nationality, National Registration Card No.	Usual Residential Address	Other Business Occupation	Changes
1. U Soe Naing (a) Ko Ko Gyi	Myanmar 12/Ka Ta Ta (Naing) 012243	No. (34), University Avenue Street, Shwe Taung Kyar (1) Quarter, Bahan Township, YANGON.	Merchant	Appointed as Managing Director w.e.f 1.8.2014
2. Daw Moe Moe	Myanmar 9/Ma Ya Ma (Naing) 026759	No. (34), University Avenue Street, Shwe Taung Kyar (1) Quarter, Bahan Township, YANGON.	Merchant	Appointed as Director w.e.f 1.8.2014

NOTE: (1) A Complete list of the Directors or Managers or Managing Agents shown as existing in the last particulars.

(2) A note of the changes since the last list should be made in the column for "Changes" by placing against the new Director's name the word "in place of" and by writing against any former Director's name the word "dead" "resigned" or as the case may be giving the date of change against the entry.

Dated this 1.8.2014



Signature.....  
Soe Naing (a) Ko Ko Gyi  
Designation Managing Director  
Green Land International Ltd.  
Form 26

မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ

အစုရှယ်ယာများဖြင့် ပေးရန်တာဝန် ကန့်သတ်ထားသော အများနှင့် မသက်ဆိုင်သည့် ကုမ္ပဏီ



## ဂရင်းလန်ဒ်အင်တာနေရှင်နယ် လီမိတက်

၏

သင်းဖွဲ့မှတ်တမ်း

နှင့်

သင်းဖွဲ့စည်းမျဉ်းများ



THE MYANMAR COMPANIES ACT

PRIVATE COMPANY LIMITED BY SHARES

Memorandum Of Association

AND

Articles Of Association



OF

**GREEN LAND INTERNATIONAL LIMITED.**

မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ

အစုရှယ်ယာများဖြင့် ပေးရန်တာဝန် ကန့်သတ်ထားသော အများနှင့် မသက်ဆိုင်သည့် ကုမ္ပဏီ

ဂရင်းလန်းအင်တာနေရှင်နယ် လီမိတက်

၏

သင်းဖွဲ့မှတ်တမ်း



၁။ ကုမ္ပဏီ၏အမည်သည် ဂရင်းလန်းအင်တာနေရှင်နယ် လီမိတက် ဖြစ်ပါသည်။

၂။ ကုမ္ပဏီ၏ မှတ်ပုံတင် အလုပ်တိုက်သည်ပြည်ထောင်စု မြန်မာနိုင်ငံတော်အတွင်း တည်ရှိရမည်။

၃။ အစုဝင်များ၏ ပေးရန်တာဝန်ကို ကန့်သတ်ထားသည်။

၄။ ကုမ္ပဏီ၏ သတ်မှတ်မတည်ငွေရင်းသည် ကျပ် ၁၀၀၀၀၀၀၀၀၀၀ /-( ကျပ်  
သန်းတစ်သိန်း တိတိ ) ဖြစ်၍ ငွေကျပ် ၁၀၀၀၀.၀၀ /-( ကျပ်  
တစ်သောင်း တိတိ ) တန်အစုရှယ်ယာပေါင်း ( ၁၀၀၀၀၀၀၀ )

ခွဲထားပါသည်။ ကုမ္ပဏီ၏ ရင်းနှီးငွေကို ကုမ္ပဏီ၏ စည်းမျဉ်းများနှင့် လက်ရှိတရားဝင် တည်ဆဲဖြစ်နေသော  
တရားဥပဒေ အထွေထွေ ပြဋ္ဌာန်းချက်များ နှင့်အညီ အထွေထွေ သင်းလုံးကျွတ် အစည်းအဝေး၌ တိုးမြှင့်နိုင်ခွင့်၊  
လျှော့ချနိုင်ခွင့် နှင့် ပြင်ဆင်နိုင်ခွင့် အာဏာရှိစေရမည်။



(၇) ကုမ္ပဏီမှဆောင်ရွက်မည့် လုပ်ငန်း ရည်ရွယ်ချက်များမှာ -

- (၁) အေဂျင်စီလုပ်ငန်းအမျိုးမျိုး၊ ကျွမ်းကျင်မှုအတိုင်ပင်ခံများ၊ လုပ်ငန်းအတိုင်ပင်ခံများ၊ အုပ်ချုပ်မှု အတိုင်ပင်ခံများနှင့် အကြံပေး ဝန်ဆောင်မှုလုပ်ငန်းများ၊
- (၂) ကြော်ငြာနှင့် ကြော်ငြာ ကိုယ်စားလှယ် လုပ်ငန်းများ၊
- (၃) ဖျော်ဖြေရေးလုပ်ငန်းနှင့် ယင်းနှင့် ပတ်သက်သည့် လုပ်ငန်းများ၊
- (၄) ဆေးဝန်ဆောင်မှု လုပ်ငန်းအမျိုးမျိုး၊
- (၅) သယ်ယူပို့ဆောင်ရေး လုပ်ငန်း၊ (မီးရထားနှင့် လေကြောင်းမှအပ)
- (၆) ပုံနှိပ်ထုတ်ဝေခြင်း လုပ်ငန်း၊
- (၇) တိုင်းတာရေးနှင့် စစ်ဆေးရေး လုပ်ငန်း၊
- (၈) စီမံကိန်းသစ်များ၌ ဖြစ်မြောက်နိုင်စွမ်း ရှိမရှိ လေ့လာခြင်း၊ စီမံကိန်းပုံစံများချမှတ်ခြင်း၊ စီမံကိန်း ကုန်ကျစရိတ်ခန့်မှန်းခြင်းနှင့် တန်ဖိုးတွက်ချက်ခြင်းလုပ်ငန်းများ၊
- (၉) စာရင်းရေးသွင်းခြင်း၊ စာရင်းစစ်ဆေးခြင်းနှင့် ဥပဒေ အကြံပေး ဝန်ဆောင်မှု လုပ်ငန်းများ၊
- (၁၀) ယာဉ်နှင့် စက်ကိရိယာအမျိုးမျိုး ကြိုတင်စစ်ဆေးခြင်း၊ ဖွဲ့စည်းခြင်းနှင့် ပြင်ဆင်ခြင်းလုပ်ငန်းများ၊
- (၁၁) လျှပ်စစ်နှင့် အီလက်ထရောနစ် ကုန်ပစ္စည်းများ တပ်ဆင်ခြင်း၊ ပြုပြင်ခြင်းနှင့် ခွဲစိတ် တည်ဆောက်ခြင်း လုပ်ငန်းများ၊
- (၁၂) လယ်ယာကိုင်ကျွန်းနှင့် ဥယျာဉ်မြေထွက် ကုန်ပစ္စည်းများကို ဖိုက်ဖျိုးခြင်း၊ ထုတ်လုပ်ခြင်း၊ ရိပ်သိမ်းခြင်း၊ တာရှည်ခံအောင်ပြုပြင်ခြင်း၊ ထုတ်ပိုးခြင်း၊ ကြိတ်ခွဲခြင်းနှင့် ကုန်ထုတ်လုပ်ခြင်း၊
- (၁၃) (ကျွန်းမှအပ) သစ်နှင့် သစ်တောထွက်ပစ္စည်းများအား (သက်ဆိုင်ရာဌာန၏ ခွင့်ပြုချက်ဖြင့်) ခုတ်လှဲခြင်း၊ ထုတ်ယူခြင်း၊ ခွဲစိတ်ခြင်း၊ ကုန်ထုတ်လုပ်ခြင်း၊ တာရှည်ခံအောင်ပြုပြင်ခြင်းနှင့် အသားသေစေခြင်း၊
- (၁၄) တိရစ္ဆာန်မွေးမြူခြင်းနှင့် တိရစ္ဆာန်ထွက်ကုန်ပစ္စည်းများအား ပြုပြင်ထုတ်လုပ်ခြင်း၊ စည်သွပ်ခြင်း၊
- (၁၅) ရေထွက်ကုန်ပစ္စည်းများအား ဖမ်းယူခြင်း၊ တာရှည်ခံအောင်ပြုပြင်ခြင်း၊ ကြိတ်ခွဲခြင်း၊ စည်သွပ်ခြင်းနှင့် ပြုပြင်ထုတ်လုပ်ခြင်း၊
- (၁၆) ဓါတ်မြေသြဇာ၊ ပိုးသတ်ဆေးနှင့် တိရစ္ဆာန်အစားအစာများထုတ်လုပ်ခြင်း၊
- (၁၇) လူသုံးကုန်ပစ္စည်းများ ထုတ်လုပ်ခြင်း၊
- (၁၈) အိမ်သုံးကုန်ပစ္စည်းများ ထုတ်လုပ်ခြင်း၊
- (၁၉) ယာဉ်နှင့်စက်ကိရိယာများ၊ အပိုပစ္စည်းများ ထုတ်လုပ်ခြင်း၊
- (၂၀) လက်မှုအနုပညာပစ္စည်းများ၊ ဗွန်းထည်များနှင့် ပရိဘောဂများ ထုတ်လုပ်ခြင်း၊
- (၂၁) ဆောက်လုပ်ရေးပစ္စည်းများနှင့် သုတ်ဆေးများ ထုတ်လုပ်ခြင်း၊
- (၂၂) စက်ရုံသုံးပစ္စည်းများ ထုတ်လုပ်ခြင်း၊
- (၂၃) လျှပ်စစ်နှင့်အီလက်ထရောနစ် ကုန်ပစ္စည်းများ ထုတ်လုပ်ခြင်း၊
- (၂၄) အထည်အလိပ်နှင့် အဝတ်အထည်များ ထုတ်လုပ်ခြင်း၊
- (၂၅) အစိုးရ၏ ခွင့်ပြုချက်ဖြင့် သတ္တုရှာဖွေခြင်း၊ တူးဖော်ခြင်း၊ ထုတ်လုပ်ခြင်း၊ ပြုပြင်ခြင်းနှင့် ထွက်ရှိသောကုန်ပစ္စည်းများကို ရောင်းချခြင်းလုပ်ကိုင်ရန်၊
- (၂၆) လယ်ယာကိုင်ကျွန်းနှင့် ဥယျာဉ်မြေထွက်ကုန်ပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၂၇) သစ်တောထွက်ပစ္စည်းနှင့် ထပ်ဆင့်တိုးတန်ဖိုးမြင့် သစ်အခြေခံ ကုန်ပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၂၈) တိရစ္ဆာန်ထွက် ကုန်ပစ္စည်းနှင့် တိရစ္ဆာန်အစားအစာ ရောင်းဝယ်ခြင်း၊
- (၂၉) ရေထွက်ကုန်ပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၃၀) ဓါတ်မြေသြဇာနှင့် ပိုးသတ်ဆေးများ ရောင်းဝယ်ခြင်း၊
- (၃၁) ဓာတုဗေဒနှင့် ဓာတ်ဆေးဆိုးဆေးများ ရောင်းဝယ်ခြင်း၊
- (၃၂) စက်ရုံသုံးပစ္စည်းများနှင့် ကုန်ကြမ်းပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၃၃) အိမ်သုံးကုန်ပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၃၄) လူသုံးကုန်ပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၃၅) ဆောက်လုပ်ရေးလုပ်ငန်းသုံး ပစ္စည်းများနှင့် သုတ်ဆေးများ ရောင်းဝယ်ခြင်း၊
- (၃၆) လျှပ်စစ်နှင့်အီလက်ထရောနစ် ကုန်ပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၃၇) ယာဉ်နှင့်စက်ကိရိယာနှင့် အပိုပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၃၈) ကိရိယာတန်ဆာပလာအမျိုးမျိုး ရောင်းဝယ်ခြင်း၊
- (၃၉) ဆေးနှင့်ဆေးပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၄၀) စားသောက်ကုန်နှင့် အထွေထွေကုန်ပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၄၁) အထည်အလိပ်နှင့် အဝတ်အထည်များ ရောင်းဝယ်ခြင်း၊
- (၄၂) စက္ကူ၊ စာရေးကိရိယာနှင့် ဓာတ်ပုံပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၄၃) ရုံးသုံးပစ္စည်းများနှင့် ပညာရေးအထောက်အကူ ပစ္စည်းများ ရောင်းဝယ်ခြင်း၊
- (၄၄) ဆောက်လုပ်ရေးလုပ်ငန်း၊
- (၄၅) ကျောက်မျက်လုပ်ငန်း၊
- (၄၆) စရိုးသွားလာရေးလုပ်ငန်း၊
- (၄၇) ဟိုတယ်လုပ်ငန်း၊
- (၄၈) အသေးစားငွေရေးကြေးရေးလုပ်ငန်း၊

၆။ ကုမ္ပဏီမှ သင့်တော်လျောက်ပတ်သည်ဟု ယူဆပါက ကုမ္ပဏီ၏ စီးပွားရေးလုပ်ငန်းတွင် အကျိုးရှိစေရန် အတွက် မည်သည့်ပုဂ္ဂိုလ်၊ စီးပွားရေး အဖွဲ့အစည်း၊ ကုမ္ပဏီ၊ ဘဏ်၊ သို့မဟုတ်၊ ငွေကြေး အဖွဲ့အစည်း ထံ မှမဆို ငွေရေးယူရန် ။

ခြွင်းချက် ။ ကုမ္ပဏီသည် အထက်ဖော်ပြပါ ရည်ရွယ်ချက်များကို ပြည်ထောင်စု သမ္မတ မြန်မာနိုင်ငံတော် အတွင်း၌ ဖြစ်စေ ၊ အခြား မည်သည့် အရပ်ဒေသ၌ဖြစ်စေ ၊ အချိန်ကာကအလိုက် ကဏ္ဍမြေဧက၊ ကုမ္ပဏီ၊ ဥပဒေ များ၊ အမိန့်ကြော်ငြာစီမံခန့်ခွဲမှု၊ အမိန့်ချမှတ်၊ ကာ ဂုဏ် ပြုလုပ်မှုတို့ လုပ်ငန်းများ ကို လုပ်ကိုင် ဆောင်ရွက်ခြင်း မပြုပါ။ ။ ထို့အပြင် ပြည်ထောင်စု သမ္မတ မြန်မာနိုင်ငံတော် အတွင်း၌ အချိန် ကာလ အားလျော်စွာ တည်မြဲနေသည့် တရား ဥပဒေပြဋ္ဌာန်းချက်များ ၊ အမိန့် ကြော်ငြာစာများ ၊ အမိန့်များနှင့် လျော်ညီ သင့်တော်ခြင်း သို့မဟုတ် ၊ ခွင့် ပြုထားရှိခြင်း ရှိမှသာလျှင် လုပ်ငန်းများကို ဆောင်ရွက်မည်ဟု ခြွင်းချက် ထားရှိပါသည်။



မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ  
အစုရှယ်ယာများဖြင့် ပေးရန်တာဝန် ကန့်သတ်ထားသော အများနှင့် မသက်ဆိုင်သည့် ကုမ္ပဏီ

## ဂရင်းလန်းအင်တာနေရှင်နယ် လီမိတက်

၏

သင်းဖွဲ့စည်းမျဉ်းများ



- ၁။ ဤသင်းဖွဲ့စည်းမျဉ်းနှင့် လိုက်လျောညီထွေမဖြစ်သည့် စည်းမျဉ်းများမှအပ၊ မြန်မာနိုင်ငံကုမ္ပဏီများ အက်ဥပဒေ နောက်ဆက်တွဲ ပထမဇယားပုံစံ 'က' ပါ စည်းမျဉ်းများသည် ဤကုမ္ပဏီနှင့် သက်ဆိုင် စေရမည်။ မြန်မာနိုင်ငံကုမ္ပဏီများ အက်ဥပဒေပုဒ်မ ၁၇(၂)တွင် ဖော်ပြပါရှိသည့် မလိုက်နာ မနေရ စည်းမျဉ်း များသည် ဤကုမ္ပဏီနှင့် အစဉ်သဖြင့် သက်ဆိုင်စေရမည်။

အများနှင့် မသက်ဆိုင်သော ကုမ္ပဏီ

- ၂။ ဤကုမ္ပဏီသည် အများနှင့်မသက်ဆိုင်သည့် ကုမ္ပဏီဖြစ်၍ အောက်ပါ သတ်မှတ်ချက်များသည် အကျိုး သက်ရောက် စေရမည်။

(က) ဤကုမ္ပဏီက ခန့်အပ်ထားသော ဝန်ထမ်းများမှအပ၊ ဤကုမ္ပဏီ၏ အစုရှင် အရေအတွက်ကို ငါးဆယ် အထိသာ ကန့်သတ်ထားသည်။

(ခ) ဤကုမ္ပဏီ၏ အစုရှယ်ယာ သို့မဟုတ် ဒီဘင်ချာ သို့မဟုတ် ဒီဘင်ချာစတော့(စ်) တစ်ခုခုအတွက် ငွေထည့်ဝင်ရန် အများပြည်သူတို့အား ကမ်းလှမ်းခြင်း မပြုလုပ်ရန် တားမြစ်ထားသည်။

မ,တည် ရင်းနှီးငွေနှင့် အစုရှယ်ယာ

- ၃။ ကုမ္ပဏီ၏ သတ်မှတ်မ,တည်ငွေရင်းမှာ ကျပ်မှာ ၁၀၀၀၀၀၀၀၀၀၀/- (ကျပ်  
သန်းတစ်သိန်း တိတိ)ဖြစ်၍ ငွေကျပ် ၁၀၀၀၀.၀၀/- (ကျပ်  
တစ်သောင်း တိတိ)တန်အစုရှယ်ယာပေါင်း ၁၀၀၀၀၀၀၀ ခွဲထားပါသည်။

ကုမ္ပဏီ၏ ရင်းနှီးငွေကို ကုမ္ပဏီ၏ စည်းမျဉ်းများနှင့် လက်ရှိတရားဝင် တည်ဆဲဖြစ်နေသော တရားဥပဒေ ပြဌာန်းချက်များ နှင့်အညီ အထွေထွေ သင်းလုံးကျွတ် အစည်းအဝေး၌ တိုးမြှင့်နိုင်ခွင့်၊ လျှော့ချနိုင်ခွင့်နှင့် ပြင်ဆင်နိုင်ခွင့် အာဏာ ရှိစေရမည်။

- ၄။ မြန်မာနိုင်ငံကုမ္ပဏီများ အက်ဥပဒေပါ ပြဌာန်းချက်များကို မထိခိုက်စေလျက် အစုရှယ်ယာများသည် ဒါရိုက်တာများ၏ ကြီးကြပ်ကွပ်ကဲမှု အောက်တွင် ရှိစေရမည်။ ၎င်းဒါရိုက်တာများသည် သင့်လျော်သော ပုဂ္ဂိုလ်များအား သတ်မှတ်ချက် အခြေအနေ တစ်စုံတစ်ရာဖြင့် အစုရှယ်ယာများကို ခွဲဝေချထားခြင်း သို့မဟုတ် ထုခွဲရောင်းချခြင်းတို့ကို ဆောင်ရွက်နိုင်သည်။

- ၅။ အစုရှယ်ယာလက်မှတ်များကို အထွေထွေမန်နေဂျာ သို့မဟုတ် ဒါရိုက်တာအဖွဲ့က သတ်မှတ်သည့် အခြား ပုဂ္ဂိုလ်များက လက်မှတ်ရေးထိုး၍ ကုမ္ပဏီ၏တံဆိပ်ရိုက်နှိပ်ထုတ်ပေးရမည်။ အစုရှယ်ယာ လက်မှတ်သည် ပုံပန်းပျက်ခြင်း၊ ပျောက်ဆုံးခြင်း သို့မဟုတ် ပျက်စီးခြင်းဖြစ်ပါက အဖိုးအခဖြင့် ပြန်လည်အသစ်ပြုလုပ်ပေးမှုကို သော်လည်းကောင်း၊ ဒါရိုက်တာများက သင့်လျော်သည့်ဟု ယူဆသော အခြား သက်သေခံ အထောက်အထား တစ်စုံတစ်ရာကို တင်ပြစေ၍ သော်လည်းကောင်း ထုတ်ပေးနိုင်သည်။ ကွယ်လွန်သွားသော အစုရှယ်ယာရှင်တစ်ဦး၏ တရားဝင်ကိုယ်စားလှယ်ကို ဒါရိုက်တာများက အသိအမှတ်ပြုပေးရမည် ဖြစ်သည်။



ဒါရိုက်တာများသည် အစုရှင်များက ၎င်းတို့၏ အစုရှယ်ယာများအတွက် မပေးသွင်းရသေးသော ငွေများကို အခါအားလျော်စွာ တောင်းဆိုနိုင်သည်။ အစုရှင်တိုင်းကလည်း ၎င်းတို့ထံတောင်းဆိုသည့် အကြိမ်တိုင်း အတွက် ဒါရိုက်တာများက သတ်မှတ်ထားသည့် ပုဂ္ဂိုလ်များထံ သတ်မှတ်သည့်အချိန်နှင့် နေရာတွင် ပေးသွင်းစေရန် တာဝန်ရှိစေရမည်။ ဆင့်ခေါ်မှုတစ်ခုအတွက် အရစ်ကျပေးသွင်းစေခြင်း၊ သို့မဟုတ် ပယ်ဖျက်ခြင်း သို့မဟုတ် ရွှေ့ဆိုင်းခြင်းတို့ကို ဒါရိုက်တာများက သတ်မှတ်နိုင်သည်။

ဒါရိုက်တာများ

၇။ သင်းလုံးကျွတ် အစည်းအဝေးက တစ်စုံတစ်ရာ သတ်မှတ်ပြဋ္ဌာန်းမှု မပြုလုပ်သမျှ ဒါရိုက်တာများ၏ အရေအတွက်သည် ( ၂ ) ဦးထက်မနည်း၊ ( ၅၀ ) ဦးထက်မများစေရ။

ပထမဒါရိုက်တာများသည်-

( ၁ ) ဦး စိုးနိုင်(ခ)ကိုကိုကြီး

( ၂ ) ဒေါ် မိုးမိုး

တို့ဖြစ်ကြပါသည်။

၈။ ဒါရိုက်တာများသည် ၎င်းတို့အနက်မှတစ်ဦးကို မန်နေဂျင်းဒါရိုက်တာအဖြစ် အချိန်အခါအလိုက် သင့်လျော်သော သတ်မှတ်ချက်များ၊ ဉာဏ်ပူဇော်ခများဖြင့် ခန့်ထားရမည်ဖြစ်ပြီး အခါအားလျော်စွာ ဒါရိုက်တာအဖွဲ့က ပေးအပ်သော အာဏာများ အားလုံးကို ၎င်းကအသုံးပြုနိုင်သည်။

၉။ ဒါရိုက်တာတစ်ဦး ဖြစ်မြောက်ရန်လိုအပ်သော အရည်အချင်းသည် ကုမ္ပဏီ၏ အစုရှယ်ယာ အနည်းဆုံး ( - ) စုကိုပိုင်ဆိုင်ခြင်းဖြစ်၍ ၎င်းသည် မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေပုဒ်မ ၈၅ ပါ ပြဋ္ဌာန်းချက် များကို လိုက်နာရန်တာဝန်ရှိသည်။

၁၀။ အစုရှယ်ယာများ လွှဲပြောင်းရန် တင်ပြချက်ကို မည်သည့် အကြောင်းပြချက်မျှ မပေးပဲ ဒါရိုက်တာ အဖွဲ့သည် ၎င်းတို့၏ ပြည့်စုံ၍ ချုပ်ချယ်ခြင်းကင်းသော ဆင်ခြင်တွက်ဆမှုဖြင့် မှတ်ပုံတင်ရန် ငြင်းဆိုနိုင်သည်။

ဒါရိုက်တာများ၏ ဆောင်ရွက်ချက်များ

၁၁။ ဒါရိုက်တာများသည်၎င်းတို့သင့်လျော်သည် ထင်မြင်သည့်အတိုင်း လုပ်ငန်းဆောင်ရွက်ရန် တွေ့ဆုံ ဆွေးနွေးခြင်း၊ အစည်းအဝေးရွှေ့ဆိုင်းခြင်း၊ အချိန်မှန်စည်းဝေးခြင်း၊ အစည်းအဝေးအထမြောက်ရန် အနည်းဆုံး ဒါရိုက်တာဦးရေ သတ်မှတ်ခြင်းတို့ကိုဆောင်ရွက်နိုင်သည်။ ယင်းသို့ မသတ်မှတ်ပါက ဒါရိုက်တာနှစ်ဦး တက်ရောက်လျှင် အစည်းအဝေးထမြောက်ရမည်။ အစည်းအဝေးတွင် မည်သည့် ပြဿနာမဆို ပေါ်ပေါက်ပါက မန်နေဂျင်းဒါရိုက်တာ၏ အဆုံးအဖြတ်သည် အတည်ဖြစ်ရမည်။ မည်သည့်ကိစ္စများကိုမဆို မဲခွဲဆုံးဖြတ်ရာတွင် မဲအရေအတွက်တူနေပါက သဘာပတိသည် ဒုတိယမဲ သို့မဟုတ် အနိုင်မဲကို ပေးနိုင်သည်။

၁၂။ ဒါရိုက်တာများ၏အစည်းအဝေးကို မည်သည့်ဒါရိုက်တာကမဆို အချိန်မရွေး ခေါ်နိုင်သည်။

၁၃။ ဒါရိုက်တာအားလုံးက လက်မှတ် ရေးထိုးထားသော ရေးသားထားသည့် ဆုံးဖြတ်ချက် တစ်ရပ်သည် နည်းလမ်းတကျ ခေါ်ယူ ကျင်းပသော အစည်းအဝေးက အတည်ပြုသည့် ဆုံးဖြတ်ချက် ကဲ့သို့ပင် ကိစ္စ အားလုံး အတွက် အကျိုးသက် ရောက်စေရမည်။



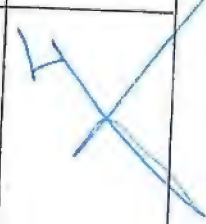

ခါရိုက်တာများ၏ ဇုတ်ပိုက်ခွင့်နှင့် မာဝန်များ

၁၃။ မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ နောက်ပေါက်တွင်လည်းကောင်း၊ စည်းမျဉ်းအပိုင်း ၇၀ ဗဟိုပေးထားသော အတွေ့ထွေ အာဏာများကို မထိခိုက်စေဘဲ ဒါရိုက်တာများသည် အောက်ဖော်ပြပါ အာဏာများ ရှိရမည်ဟု အတိအလင်း ထုတ်ဖော်ကြေငြာသည်။ အာဏာဆိုသည်မှာ -

- (၁) ဒါရိုက်တာများက သင့်လျော်သည်ဟု ယူဆသော တန်ဖိုးနှင့် စည်းကမ်းများ၊ အခြေအနေများ၊ သတ်မှတ်၍ ကုမ္ပဏီက ရယူရန် အာဏာရှိသည့် မည်သည့်ပစ္စည်း၊ အခွင့်အရေးများ၊ အခွင့်အလမ်းများ၊ မဆို ဝယ်ယူရန် သို့မဟုတ် အခြားနည်းလမ်းများဖြင့် ရယူပိုင်ဆိုင်ရန် အပြင် ကုမ္ပဏီက ပိုင်ဆိုင်ခွင့်ရှိသော မည်သည့်ပစ္စည်း၊ အခွင့်အရေးများ၊ အခွင့်အလမ်းများကိုမဆို သင့်တော်သော စည်းကမ်းချက်များသတ်မှတ်၍ ရောင်းချခြင်း၊ အငှားချခြင်း၊ စွန့်လွှတ်ခြင်း သို့မဟုတ် အခြားနည်းလမ်းများဖြင့် ဆောင်ရွက်ခြင်းတို့ကို ပြုလုပ်ရန်။
- (၂) သင့်လျော်သော စည်းကမ်းသတ်မှတ်ချက်များဖြင့် ငွေကြေးများကို ဈေးငှားရန် သို့မဟုတ် အဆိုပါ ဈေးငှားသော ငွေကြေးများကို ပြန်လည်ပေးဆပ်ရန် အတွက်အာမခံများ ထားရှိ ရန် အပြင်၊ အထူးသဖြင့် ဤ ကုမ္ပဏီ၏ ဒီဘင်ချာများ၊ ဒီဘင်ချာစတော့ပ်များ၊ ခေါ်ယူခြင်းမပြုရသေးသော ရင်းနှီးငွေများ အပါအဝင် ယခုထက်ရှိ နှင့် နောင်ရှိမည့် ပစ္စည်းများအားလုံး သို့မဟုတ် တစ်စိတ်တစ်ဒေသ ကို အပေါင်ပြု၍ ထုတ်ဝေရန်။
- (၃) ဤကုမ္ပဏီက ရယူထားသော အခွင့်အရေးများ သို့မဟုတ် ဝန်ဆောင်မှုများ အားလုံး သို့မဟုတ် တစ်စိတ်တစ်ဒေသကို ငွေကြေးအားဖြင့် ပေးချေရန်၊ သို့မဟုတ် အစုရှယ်ယာ များ၊ ငွေချေးစာချုပ်များ၊ သို့မဟုတ် ဒီဘင်ချာများ သို့မဟုတ် ဤကုမ္ပဏီ၏ အခြားသော အာမခံ စာချုပ်များကိုထုတ်ပေးရန်၊ ထို့အပြင် အဆိုပါအစုရှယ်ယာများ ထုတ်ပေးရာ၌ ငွေအပြည့်ပေးသွင်းပြီး သော အစုရှယ်ယာအနေဖြင့် သော်လည်းကောင်း၊ တစ်စိတ်တစ်ဒေသ ပေးသွင်းပြီးသော အစုရှယ်ယာများ အနေဖြင့် သော်လည်းကောင်း၊ သဘောတူညီ သကဲ့သို့ ထုတ်ပေးပေးရန်နှင့် အဆိုပါ ငွေချေးစာချုပ်များ၊ ဒီဘင်ချာများ သို့မဟုတ် ကုမ္ပဏီ၏ အခြားသော အာမခံ စာချုပ်များဖြင့် ထုတ်ပေးရာ၌ ခေါ်ဆိုခြင်း မပြုရသေးသော ရင်းနှီးငွေများ အပါအဝင် ဤကုမ္ပဏီ၏ ပစ္စည်းအားလုံး သို့မဟုတ် တစ်စိတ်တစ်ဒေသကို အပေါင်ပြု၍ ဖြစ်စေ၊ ထိုကဲ့သို့ မဟုတ်ဘဲ ဖြစ်စေ ထုတ်ပေးရန်။
- (၄) ဤကုမ္ပဏီနှင့် ပြုလုပ်ထားသော ကန်ထရိုက်စာချုပ်များ၊ တာဝန်ယူထားသည့် လုပ်ငန်း များ ပြီးစီးအောင် ဆောင်ရွက်ခြင်း အလို့ငှာ ခေါ်ယူခြင်းမပြုရသေးသော ရင်းနှီးငွေများ အပါအဝင်ဤကုမ္ပဏီ၏ပစ္စည်းရပ်များအားလုံးသို့မဟုတ်တစ်စိတ်တစ်ဒေသကို ပေါင်နှံ၍ သော်လည်းကောင်း၊ အပေါင်ပြု၍သော်လည်းကောင်း၊ သို့မဟုတ် အစုရှယ်ယာများ အတွက် ငွေများတောင်းခံခေါ်ယူ၍သော်လည်းကောင်း၊ ခွင့်ပြုရန် သို့မဟုတ် သင့်လျော် သည့် အတိုင်း ဆောင်ရွက်ရန်။
- (၅) မန်နေဂျာများ၊ အတွင်းရေးမှူးများ၊ အရာရှိများ၊ စာရေးများ၊ ကိုယ်စားလှယ်များနှင့် ဝန်ထမ်း များကို အမြဲ တမ်းယာယီ သို့မဟုတ် အယူကိစ္စရပ်များအတွက် မန်ထေးခြင်း၊ ရပ်စဲခြင်း၊မပိုင်၊မပြုလုပ်မှုများအတွက် စည်းကမ်း၊ အဆိုပါပုဂ္ဂိုလ်တို့၏တာဝန်များ၊ အာဏာများ၊ လစာငွေများ၊ အခြားငွေကြေးများကို သတ်မှတ်ရာ၌ စည်းကမ်း၊ အာမခံပစ္စည်းများ တောင်းခံရာ၌ စည်းကမ်း၊ သင့်လျော်သည့် ဆောင်ရွက်ရန်၊ ထို့အပြင် အဆိုပါပုဂ္ဂိုလ်များ အတွက် ကုမ္ပဏီ၏ မည်သည့်အရာရှိကိုမဆို တာဝန်များ အားလုံးကို ဖြစ်စေ၊ တစ်စိတ်တစ်ဒေသ ကိုမဟုတ်ဘဲ ဖြစ်စေ ဆောင်ရွက်ရန်။

- (၃၂) မည်သည့်အရာရှင် ထံမှမဆို ငှင်းဘို့ ၏ အရာရှင်လုပ်ငန်းများ အားလုံးကို ဖြစ်စေ ၊ အချို့အရာရှင် ဖြစ်စေ စွန့်လွှတ်ခြင်းအား သဘောတူညီသော စည်းကမ်းချက်များဖြင့် လက်ခံရန် ။
- (၃၃) ဤ ကုမ္ပဏီက ပိုင်ဆိုင်သော သို့မဟုတ် ပိုင်ဆိုင်ခွင့်ရှိသော သို့မဟုတ် အခြား အကြောင်းများ ကြောင့် ဖြစ်သော မည်သည့်ပစ္စည်းကိုမဆို ကုမ္ပဏီ၏ ကိုယ်စား လက်ခံထိန်းသိမ်းထားရန် အတွက် မည်သည့် ပုဂ္ဂိုလ် သို့မဟုတ်ပုဂ္ဂိုလ်များကို မဆို ခန့်ထားရန်နှင့်အဆိုပါ ပုဂ္ဂိုလ် အပ်နှံခြင်းများနှင့် ပတ်သက်၍ လိုအပ်သော စာချုပ် စာတမ်း များ ချုပ်ဆို ပြုလုပ်ရန် ။
- (၃၄) ဤကုမ္ပဏီ၏ အရေးအရာများနှင့် စပ်လျဉ်း၍ ဤကုမ္ပဏီကပြုလုပ်သော သို့မဟုတ် ဤကုမ္ပဏီပေါ် သို့မဟုတ် ဤကုမ္ပဏီ၏အရာရှိများအပေါ် ပြုလုပ်သော တရားဥပဒေအရ စွဲဆိုဆောင်ရွက်မှုများကို တရားစွဲဆို အရေးယူ ခုခံကာကွယ်ရန် သို့မဟုတ်ခွင့်လွှတ်ရန် ထို့အပြင် ဤကုမ္ပဏီက ရရန်ရှိသော ကြွေးမြီများနှင့် ဤကုမ္ပဏီအပေါ်တောင်းခံသော ကြွေးမြီများနှင့်ပတ်သက်၍ ပေးဆပ်ရန် အချိန်ကာလရွေ့ဆိုင်းခွင့်ပြုခြင်း သို့မဟုတ် နှစ်ဦးနှစ်ဖက်သဘောတူ ကျေအေးခြင်းများ ပြုလုပ်ရန် ။
- (၃၅) ဤကုမ္ပဏီက ပေးရန်ရှိသော သို့မဟုတ်ရရန် ရှိသောငွေတောင်းခံခြင်းများကို ဖြန့်ဖြေရေး ခံသမာဓိထံသို့ဖြေရှင်းရန်အတွက် အပ်နှံရန်အပြင် ဖြန့်ဖြေရေးခံသမာဓိ၏ ဆုံးဖြတ်ချက် အတိုင်း လိုက်နာဆောင်ရွက်ရန်။
- (၃၆) ဤကုမ္ပဏီက ရရန်ရှိသော တောင်းဆိုချက်၊ တောင်းခံချက်များနှင့် ကုမ္ပဏီသို့ မေးခွန်းရှိသော ငွေကြေးများအတွက် ပြေစာများပြုလုပ်ခြင်း၊ လျှော်ပစ်ခြင်းနှင့် အခြားသော နည်းဖြင့် စွန့်လွှတ်ခြင်းများကို ပြုလုပ်ရန်။
- (၃၇) လူမွဲစာရင်းခံရခြင်း၊ကြွေးမြီမဆပ်နိုင်ခြင်းကိစ္စများနှင့် ပတ်သက်၍ ဤကုမ္ပဏီ၏ ကိုယ်စား ဆောင်ရွက်ရန်။
- (၃၈) ငွေလွှဲစာတမ်းများ၊ချက်လက်မှတ်များ၊ဇန်နီကတိစာချုပ်များ ၊ ထပ်ဆင့်လက်မှတ်ရေးထိုး ခြင်းများ၊ လျှော်ပစ်ခြင်းများ၊ ကန်ထရိုက်စာချုပ်များနှင့် စာရွက်စာတမ်းများကို ကုမ္ပဏီ၏ ကိုယ်စား မည်သူက လက်မှတ်ရေးထိုးခွင့် ရှိသည်ကို စိစစ်သတ်မှတ်ရန်။
- (၃၉) ဒါရိုက်တာများက သင့်လျော်သည်ဟု ယူဆပါက သင့်လျော်လျှောက်ပတ်သော နည်းလမ်းများဖြင့် လတ်တလော အသုံးပြုရန် မလိုသေးသော ကုမ္ပဏီပိုင်ငွေများကို အာမခံပစ္စည်းပါသည်ဖြစ်စေ၊ မပါသည်ဖြစ်စေ ရင်းနှီးမြှုပ်နှံမှုထားရန်နှင့် စီမံခန့်ခွဲထား ရန်၊ ထို့အပြင် အချိန်ကာလ အားလျော်စွာ မြှုပ်နှံထား သောငွေများကိုပြန်လည် ရယူရန်နှင့် ပြင်ဆင်ပြောင်းလွှဲရန် ။
- (၄၀) ဤ ကုမ္ပဏီ၏ အကျိုးအတွက် ငွေကြေးစိုက်ထုတ် ကုန်ကျခံထားသော ဒါရိုက်တာ သို့မဟုတ် အခြား ပုဂ္ဂိုလ်များက ကုမ္ပဏီ၏ (လက်ရှိနောင်တွင်ရှိမည့်) ပစ္စည်းများကို ဤကုမ္ပဏီ၏ အမည်ဖြင့်ဖြစ်စေ၊ ဤကုမ္ပဏီ၏ ကိုယ်စားဖြစ်စေ ပေါင်နှံခြင်းများကို သင့်လျော်သည်ဟု ယူဆပါကဆောင်ရွက်ခွင့်ပြုရန် အဆိုပါပေါင်နှံခြင်းဆိုရာ၌ ရောင်းချ နိုင်သည့် အာဏာနှင့် အခြားသော သဘောတူညီထားသည့် တရားဝင်သဘောတူညီချက်များနှင့် ဥပဒေ ပြဋ္ဌာန်း ချက်များ ပါ ပါဝင်သည်။
- (၄၁) ဤကုမ္ပဏီက ခန့်အပ်ထားသော မည်သည့်အရာရှိ သို့မဟုတ် ပုဂ္ဂိုလ်ကိုမဆို အထိအကျ ဆောင်ရွက်ခံသောလုပ်ငန်း သို့မဟုတ် ဆောင်ရွက်မှုစစ်ဆေးမှုအတွက်ရရှိသော အမြတ်ငွေမှ ကော်မရှင်ခေးခြင်းသို့မဟုတ်ကုမ္ပဏီ၏အငွေငွေပမ္ဗြဟ္မာစု ခွဲဝေပေးခြင်းများ ဖြန့်ချိရန် နှင့် အဆိုပါကော်မရှင်များ အကြော်များ ခွဲဝေပေးခြင်းစသည့်ပုံစံ ဤကုမ္ပဏီ၏ အငွေငွေပမ္ဗြဟ္မာစု

အောက်တွင် အမည်၊ နိုင်ငံသား၊ နေရပ်နှင့် အကြောင်းအရာစုံလင်စွာပါသော ဇယားတွင် လက်မှတ်ရေးထိုးသူ ကျွန်ုပ်တို့ ကိုယ်စီကိုယ်တိုင်သည် ဤသင်းဖွဲ့စည်းမျဉ်းအရ ကုမ္ပဏီတစ်ခုဖွဲ့စည်းရန် လိုလားသည့်အလျောက် ကျွန်ုပ်တို့၏ အမည် အသီးသီးနှင့် ယှဉ်တွဲ ပြထားသော အစုရှယ်ယာများကို ကုမ္ပဏီ၏ မတည်ရင်းနှီးငွေတွင် ထည့်ဝင်ရယူကြရန် သဘောတူကြပါသည်။

စဉ်	အစုထည့်ဝင်သူများ၏အမည်၊ နေရပ်လိပ်စာနှင့် အလုပ်အကိုင်	နိုင်ငံသားနှင့်အမျိုးသား မှတ်ပုံတင်အမှတ်	ဝယ်ယူသော အစုရှယ်ယာ ဦးရေ	ထိုးမြဲ လက်မှတ်
၁	ဦး စိုးနိုင်(ခ)ကိုကိုကြီး ကုန်သည် အမှတ်(၃၄)၊ တက္ကသိုလ်ရိပ်သာလမ်း၊ ရွှေတောင်ကြား(၁)ရပ်ကွက်၊ ဗဟန်းမြို့နယ် ရန်ကုန်တိုင်းဒေသကြီး	၁၂/ကတက(နိုင်)၀၁၂၂၄၃	၅၀၀	
၂	ဒေါ် မိုးမိုး ကုန်သည် အမှတ်(၃၄)၊ တက္ကသိုလ်ရိပ်သာလမ်း၊ ရွှေတောင်ကြား(၁)ရပ်ကွက်၊ ဗဟန်းမြို့နယ် ရန်ကုန်တိုင်းဒေသကြီး	၉/မရမ(နိုင်)၀၂၆၇၅၉	၅၀၀	

နေပြည်တော်။ နေ့စွဲ။ ၂၀၁၄ ခုနှစ်၊ ၀၇ လ၊ ၂၅ ရက်။

အထက်ပါလက်မှတ်ရှင်များသည် ကျွန်ုပ်တို့၏ရှေ့မှောက်တွင် လက်မှတ်ရေးထိုးကြပါသည်။

ဦးမြင့်ဦး (LL.B)

တရားလွှတ်တော်ရှေ့နေစဉ်-၄၀၅၇/၁၇



THE MYANAMR COMPANY ACT  
PRIVATE COMPANY LIMITED BY SHARES

**Memorandum Of Association**  
  
OF  
**GREEN LAND INTERNATIONAL LIMITED.**



- I. The name of the Company is **GREEN LAND INTERNATIONAL UNITED LIMITED.**
- II. The registered office of the Company will be situated in the Union of Myanmar.
- III. The liability of the members is limited.
- IV. The authorised capital of the Company is Ks- **100000000000** /-(Kyats  
**One Hundred Billion** Only ) divided into **(10000000** )  
shares of Ks. **10000.00** /-(Kyats **Ten Thousand** Only )  
each, with power in General Meeting either to increase, reduce or alter such capital from time to time in accordance with the regulations of the Company and the legislative provisions for the time being in force in this behalf.




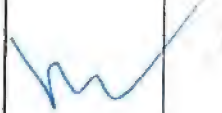
(5) The Objectives for Which The Company Is Established are -

1. All kinds of agency business, technical consultants, business consultants, management consultants and advisory services.
  2. Advertising and its agency business.
  3. Business of entertainments and related activities.
  4. Business of all kinds of medical services.
  5. Business of transportation (except railways and airways)
  6. Business of printing and publishing.
  7. Business of surveying and inspection.
  8. Business of feasibility study on new projects, projects formulation, project appraisal and project evaluation.
  9. Business of Account writing, Auditing and legal advisory services.
  10. Business of servicing, maintenance of repairing of all kinds of vehicles and machines.
  11. Business of installation, maintenance and renovation of electrical and electronic goods.
  12. Trading of Agricultural and farm produces.
  13. Trading of Forest products and value-added wood-based products.
  14. Trading of Animal by-products and Animal feed.
  15. Trading of Marine products.
  16. Trading of Fertilizer and insecticides.
  17. Trading of Chemicals and dyes.
  18. Trading of Factory utensils and raw material.
  19. Trading of Household goods.
  20. Trading of Personal goods.
  21. Trading of Construction materials and paints.
  22. Trading of Electrical and electronic products.
  23. Trading of Vehicles, Machinery and spares.
  24. Trading of Tools and implement.
  25. Trading of Medicines and medical equipment.
  26. Trading of Foodstuff and general merchandise.
  27. Trading of Textile and garment.
  28. Trading of Paper, stationery and photographic stores.
  29. Trading of Office equipment and educational supplies.
  30. Growing, producing, harvesting, preserving, packing, milling and manufacturing of agricultural and farm products.
  31. Felling, extracting (with the permission from the authorities concerned) milling, manufacturing, preserving and seasoning of timber(excluding-teak) and forest products.
  32. Livestock breeding, processing and canning of livestock products.
  33. Finishing, preserving, milling, canning and processing of marine products.
  34. Producing fertilizers, insecticides and animal feeds.
  35. Manufacturing of personal goods.
  36. Manufacturing of household goods.
  37. Manufacturing of vehicles, machineries and spares.
  38. Manufacturing of arts and crafts, lacquerwares and furniture.
  39. Manufacturing of construction materials and paints.
  40. Manufacturing of factory utensils
  41. Manufacturing of electrical and electronic goods.
  42. Manufacturing of textile, garments and clothing.
  43. To carry on the business of exploration, exploitation, production, processing of minerals and marketing of its product with the permission of the Government.
  44. Construction
  45. Gems
  46. Micro Finance
  47. Hotel
  48. Travels & Tours
6. To borrow money for the benefit of the Company's business from any person, firm, company, bank or financial organization in the manner that the Company shall think fit.

**PROVISO:** Provided that the Company shall not exercise any of the above objects whether in the Union of Myanmar or elsewhere, save in so far as it may be entitled so as to do in accordance with the Laws, Orders and Notifications in force from time to time and only subject to such permission and or approval as may be prescribed by the Laws, Orders and Notifications of the Union of Myanmar for the time being in force.


(3)

We, the several persons, whose names, nationalities, addresses and descriptions are subscribed below, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the Capital of the Company set opposite our respective names.

Sr. No.	Name, Address and Occupation of Subscribers	Nationality & N.R.C No.	Number of Shares taken	Signatures
1	U Soe Naing (a)Ko Ko Gyi Merchant No.34, University Avenue Road, Shwe taung Kyar(1)Ward,Bahan Township,YANGON	12/KATATA(NAING)012243	500	
2	Daw Moe Moe Merchant No.34, University Avenue Road, Shwe taung Kyar(1)Ward,Bahan Township,YANGON	9/MAYAMA(NAING)026759	500	

NayPyiTaw Dated 25 the 07 day of 2014

It is hereby certified that the persons mentioned above  
put their signatures in my presence.

  
ဦးမြင့်ဦး (LL.B)  
တရားလွှတ်တော်ရှေ့နေ၊ ဝဋ်-၄၀၅၇/၁၇

## Articles Of Association

## A decorative horizontal row of seven diamond-shaped icons, each containing a stylized cross or star pattern.

3. The Authorised Capital of the Company is Ks. **100000000000** /-(Kyats  
**One Hundred Billion** only ) divided into ( **10000000** ) shares of  
Ks : **10000.00** /-(Kyats **Ten Thousand** only ) each, with  
power in General Meeting either to increase, reduce or alter such capital from time to time in accordance  
with the regulations of the Company and the legislative provisions for the time being in force in this  
behalf.
4. Subject to the provisions of the Myanmar Companies Act the shares shall be under the control of the  
Directors, who may allot or otherwise dispose of the same to such persons and on such terms and  
conditions as they may determine.
5. The certificate of title to share shall be issued under the Seal of the Company, and signed by the  
General Manager or some other persons nominated by Board of Directors. If the share certificate is  
defaced, lost or destroyed, it may be renewed on payment of such fee, if any, and on such terms, if any,  
as to evidence and indemnity as the Directors may think fit. The legal representative of a deceased member  
shall be recognized by the Directors.

(5)

6. The Directors may, from time to time make call upon the members in respect of any money unpaid on their shares, and each member shall be liable to pay the amount of every call so made upon him to the persons, and at the times and places appointed by the Directors. A call may be made payable by instalments or may be revoked or postponed as the Directors may determine.

### **DIRECTORS**

7. Unless otherwise determined by a General Meeting the number of Directors shall not be less than ( 2 ) and not more than ( 50 ).
- The First Directors shall be:-
- ( 1 ) U Soe Naing (a)Ko Ko Gyi ( 2 ) Daw Moe Moe
8. The Directors may from time to time appoint one of their body to the office of the Managing Director for such terms and at such remuneration as they think fit and he shall have all the powers delegated to him by the Board of Directors from time to time.
9. The qualification of Director shall be the holding of at least ( - ) shares in the Company in his or her own name and it shall be his duty to comply with the provision of Section (85) of the Myanmar Companies Act.
10. The Board of Directors may in their absolute and uncontrolled discretion refuse to register any proposed transfer of shares without assigning any reason.

### **PROCEEDINGS OF DIRECTORS**

11. The Director may meet together for the despatch of business, adjourn and otherwise regulate their meeting as they think fit and determine the quorum necessary for the transaction of business. Unless otherwise determined, two shall form a quorum. If any question arising at any meeting the Managing Director's decision shall be final. When any matter is put to a vote and if there shall be an equality of votes, the Chairman shall have a second or casting vote.
12. Any Director may at any time summon a meeting of Directors.
13. A resolution in writing signed by all the Directors shall be as effective for all purposes as a resolution passed out at meeting of the Directors, duly called, held and constituted.



## POWERS AND DUTIES OF DIRECTORS

14. Without prejudice to the general power conferred by Regulation 71 of the Table "A" of the Myanmar Companies Act, it is hereby expressly declared that the Directors shall have the following powers, that is to say power;-
- (1) To purchase or otherwise acquire for the Company any property, rights or privileges which the Company is authorized to acquire at such price, and generally on such terms and conditions as they think fit, also to sell, lease, abandon or otherwise deal with any property, rights or privileges to which the Company may be entitled, on such terms and conditions as they may think fit.
  - (2) To raise, borrow or secure the payment of such sum or sums in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of debentures or debenture stocks of the Company charged upon all or any part of the property of the Company (both present and future) including its uncalled capital for the time being.
  - (3) At their discretion, to pay for any rights acquired or services rendered to the Company, either wholly or partially in cash or in shares, bonds, debentures or other securities of the Company and any such shares may be issued either as fully paid up or with such amount credited as paid up there on as may be agreed upon; and any such bonds, debentures or other securities may be either specifically charged up on all or any part of the property of the Company and its uncalled capital or not so charged.
  - (4) To secure the fulfillment of any contract or engagement entered into by the Company by mortgage or charge upon all or any of the property of the Company and its uncalled capital for the time being or by granting calls on shares or in such manner as they may think fit.
  - (5) To appoint at their discretion, remove or suspend such Managers, Secretaries, Officers, Clerks, Agents and Servants for permanent, temporary or special services as they may from time to time think fit and, to determine their duties and powers and fix their salaries or emoluments and to require security in such instances in such amount as they think fit and to depute any officers of the Company to do all or any of these things on their behalf.
  - (6) To appoint a Director as Managing Director, General Manager, Secretary or Departmental Manager in conjunction with his Directorship of the Company

- (7) To accept from any member on such terms and conditions as shall be agreed on the surrender of his shares or any part thereof.
- (8) To appoint any person or persons to accept and hold in trust for the Company any property belonging to the Company or in which it is interested or for any other purposes and to execute and do all such deeds and things as may be requisite in relation to any such trust.
- (9) To institute, conduct, defend or abandon any legal proceedings by or against the Company or its officers or otherwise concerning the affairs of the Company and also to compound and allow time for payment or satisfaction of any debts due to or of any claims and demands by or against the Company
- (10) To refer claims and demands by or against the Company to arbitration and to observe and perform the awards.
- (11) To make and give receipts, releases and other discharges for money payable to the Company and for the claims and demands of the Company.
- (12) To act on behalf of the Company in all matters relating to bankruptcy and insolvency.
- (13) To determine who shall be entitled to sign bills of exchange, cheques, promissory notes, receipts, endorsements, releases contracts and documents for or on behalf of the Company.
- (14) To invest, place on deposit and otherwise deal with any of the moneys of the Company not immediately required for the purpose thereof, upon securities or without securities and in such manners as the Directors may think fit, and from time to time vary or realize such investments.
- (15) To execute in the name and on behalf of the Company in favour any Director or other person who may incur or be about to incur any personal liability for the benefit of the Company, such mortgages of the Company's property (present and future) as they think fit and any such mortgage may contain a power of sale and such other powers, covenants and provisions as shall be agreed on.
- (16) To give any officer or other person employed by the Company a commission on the profits of any particular business or transaction or a share in the general profit of the Company and such commission or share of profit shall be treated as part of the working expenses of the Company.

- (12) From time to time, to make, vary, amend, rescind and vary all such business of the Company, the officers and servants or the members of the Company or any section thereof.
- (13) To enter into all such negotiations and contracts and rescind and vary all such contracts and execute and do all such acts, deeds and things in the name and on behalf of the Company as they may consider expedient for or in relation to any of the matter aforesaid or otherwise for the purposes of the Company
- (19) To borrow money for the benefit of the Company's business from any person, firm or company or bank or financial organization of local and abroad in the manner that the Directors shall think fit.
15. A general meeting shall be held within eighteen months from the date of its incorporation and thereafter at least once in every calendar year at such time (not being more than fifteen months after the holding of the last preceding general meeting) and places as may be fixed by the Board of Directors. No business shall be transacted at any general meeting unless a quorum of members is presented at the time when the meeting proceeds to business, save as herein otherwise provided Member holding not less than 50 percent of the issued shares capital (not less than two members) personally present, shall form a quorum for all purposes. And if and when in the case of there are only two number of members in the Company, those two members shall form a quorum.

#### DIVIDENDS

16. The Company in general meeting may declare a dividend to be paid to the members, but no dividend shall exceed the amount recommended by the Directors. No dividends shall be paid otherwise than out of the profits of the year or any other undistributed profits.

#### OFFICE STAFF

17. The Company shall maintain an office establishment and appoint a qualified person as General Manager and other qualified persons as office staffs. The remunerations and allowances such as salaries, travelling allowances and other expenditures incidental to the business shall be determined by the Board of Directors, and approved by the general meeting. The General Manager shall be responsible for the efficient operation of the office in every respect and shall be held accountable at all times to the Managing Director.

## ACCOUNTS

18. The Directors shall cause to be kept proper books of account with respect to -
- (1) *all sums of money received and expended by the Company and the matters in respect of which the receipts and expenditures take place;*
  - (2) *all sales and purchases of goods by the Company;*
  - (3) *all assets and liabilities of the Company.*
19. The books of account shall be kept at the registered office of the Company or at such other place as the Directors shall think fit and shall be opened to inspection by the Directors during office hours.

## AUDIT

20. Auditors shall be appointed and their duties regulated in accordance with the provisions of the Myanmar Companies Act or any statutory modifications thereof for the time being in force.

## NOTICE

21. A notice may be given by the Company to any member either personally or sending it by post in a prepaid letter addressed to his registered address.

## THE SEAL

22. The Directors shall provide for the safe custody of the Seal, and the Seal shall never be used except by the authority of the Directors previously given, and in the presence of one Director at least, who shall sign every instrument to which the Seal is affixed.

## INDEMNITY

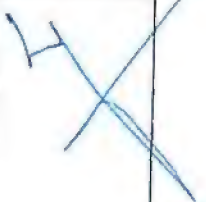

23. Subject to the provisions of Section 86 (C) of the Myanmar Companies Act and the existing laws, every Director, Auditor, Secretary or other officers of the Company shall be entitled to be indemnified by the Company against all costs, charges, losses, expenses and liabilities incurred by him in the execution and discharge of the duties or in relation thereto.

## WINDING - UP

24. Subject to the provisions contained in the Myanmar Companies Act and the statutory modification thereupon, the Company may be wound up voluntarily by the resolution of General Meeting.



We, the several persons, whose names, nationalities, addresses and descriptions are subscribed below, are desirous of being formed into a Company in pursuance of this Articles of Association, and we respectively agree to take the number of shares in the Capital of the Company set opposite our respective names.

Sr. No.	Name, Address and Occupation of Subscribers	Nationality & N.R.C No.	Number of Shares taken	Signatures
1	U Soe Naing (a)Ko Ko Gyi Merchant No.34, University Avenue Road, Shwe taung Kyar(1)Ward,Bahan Township,YANGON	12/KATATA(NAING)012243	500	
2	Daw Moe Moe Merchant No.34, University Avenue Road, Shwe taung Kyar(1)Ward,Bahan Township,YANGON	9/MAYAMA(NAING)026759	500	

NayPyiTaw Dated 25 the 07 day of 2014

It is hereby certified that the persons mentioned above put their signatures in my presence.

ဦးမြင့်ဦး (LL.B)  
တရားလွှတ်တော်ရှေ့နေမဦး-၄၀၅၇/၈၇

**THE MYANMAR COMPANIES ACT**  
**PRIVATE COMPANY LIMITED BY SHARES**  
**Memorandum Of Association**  
**OF**  
**GREEN LAND INTERNATIONAL LIMITED**



- I. The name of the Company is **GREEN LAND INTERNATIONAL LIMITED.**
- II. The registered office of the Company will be situated in the Union of Myanmar.
- III. The liability of the members is limited.
- IV. The authorized capital of the Company is Ks. **100000000000/-** (Kyats **One Hundred Billion** Only) divided into ( **10000000** ) shares of Ks. **10000.00** /- (Kyats **Ten Thousand** Only each, with power in General Meeting either to increase, reduce or alter such capital from time to time in accordance with the regulations of the Company and the legislative provisions for the time being in force in this behalf.

**V. The Objects for Which The Company Is Established are –**

- (1) To carry on the production and processing of food and beverage products in Myanmar including, but not limited to, wheat flour production in Yangon;
- (2) To carry on the marketing, sale and distribution of food and beverage products in Myanmar;
- (3) To carry on the activities and services which are ancillary or incidental to or which may be conveniently undertaken with the aforementioned businesses, including transportation, logistics, supply chain management, inventory management, warehousing, packing, brand, market and product development and promotion corporate management services, and customer and after sales activities and services.
- (4) To borrow money for the benefit of the Company's business from any person, firm, company, bank or financial organization in the manners that the Company shall think fit;
- (5) To carry on all other businesses as may be approved by the Company;
- (6) To do all such other lawful things as in the opinion of the Company are incidental or conducive to the attainment of any of the above objects or of a like or similar nature;
- (7) To carry on any lawful activity or business whatsoever which may at any time appear to the Company capable of being conveniently carried on in conjunction with any of the aforementioned business or activities or which may appear to the Company likely to be profitable to the Company.

**PROVISO:** Provided that the Company shall not exercise any of the above objects whether in the Union of Myanmar or elsewhere, save in so far as it may be entitled to do so in accordance with the Laws, Orders and Notifications in force from time to time and then only subject to such permission and or approval as may be prescribed by the Laws, Orders and Notifications of the Union of Myanmar for the time being in force.

We, the several persons, whose names, nationalities, addresses and descriptions are subscribed below, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the Capital of the Company set opposite our respective names.

Sr. No.	Name, Address and Occupation of Subscribers	Nationality & N.R.C No.	Number of shares taken	Signatures
1	Lluvia Limited No. 126(A) Kabaraye Road Bahan Township Yangon, Myanmar  <u>Represented by:</u> <u>U Ko Ko Gyi @ U Soe Naing</u> <u>No. 34 University Avenue Road</u> <u>Banhan Township</u> <u>Yangon, Myanmar</u>	Myanmar 5406/2013-2014  Myanmar N.R.C. No. 12/Ka Ta Ta (Naing) 012243	940,999	
2	Diamond Star Company Limited 256/260 Sule Pagoda Road, Kyauktada Township, Yangon, Myanmar  <u>Represented by:</u> <u>U Ko Ko Gyi @ U Soe Naing</u> <u>No. 34 University Avenue Road</u> <u>Banhan Township</u> <u>Yangon, Myanmar</u>	Myanmar 165/ 1990-1991  Myanmar N.R.C. No. 12/Ka Ta Ta (Naing) 012243	1	

NayPyiTaw Dated the day of .

It is hereby certified that the persons mentioned above put their signatures in my presence.



THE MYANMAR COMPANIES ACT  
PRIVATE COMPANY LIMITED BY SHARES

**Articles Of Association**  
OF  
**GREEN LAND INTERNATIONAL LIMITED**



1. The regulations contained in Table 'A' in the First Schedule to the Myanmar Companies Act shall apply to the Company save in so far as such regulations are inconsistent with the following Articles. The compulsory regulations stipulated in Section 17(2) of the Myanmar Companies Act shall always be deemed to apply to the Company.

**PRIVATE COMPANY**

2. The Company is to be a Private Company and accordingly the following provisions shall have effect: -
  - (a) *The number of members of the Company, exclusive of persons who are in the employment of the Company, shall be limited to fifty.*
  - (b) *Any invitation to the public to subscribe for any share or debenture or debenture stock of the Company is hereby prohibited.*

**CAPITAL AND SHARES**

3. The Authorised Capital of the Company is Ks. **100000000000** /- (Kyats **One Hundred Billion** only) divided into ( **10000000** ) shares of Ks. **10000.00** /- (Kyats **Ten Thousand** only) each, with power in General Meeting either to increase, reduce or alter such capital from time to time in accordance with the regulations of the Company and the legislative provisions for the time being in force in this behalf.
4. Subject to the provisions of the Myanmar Companies Act and the agreement of the shareholders of Iluvia Limited, the holding company of the Company, from time to time in relation to the conduct and management of the business, affairs and operations of the Company ("**investors' agreement**"), the shares shall be under the control of the Directors, who may allot or otherwise dispose of the same to such persons and on such terms and conditions as they may determine.
5. The certificate of title to shares shall be issued under the Seal of the Company, and signed by any Director or some other persons nominated by Board of Directors. If the share certificate is defaced, lost or destroyed, it may be renewed on payment of such fee, if any,

and on such terms, if any, as to evidence and indemnity as the Directors may think fit. The legal representative of a deceased member shall be recognized by the Directors.

6. The Directors may from time to time make a call upon the members in respect of any money unpaid on their shares, and each member shall be liable to pay the amount of every call so made upon him to the persons, and at the times and places appointed by the Directors. A call may be made payable by instalments or may be revoked or postponed as the Directors may determine.

### **DIRECTORS**

7. Unless otherwise determined by a General Meeting and subject to the investors' agreement, the number of Directors shall not be less than (2) and more than ( 50 ).

The First Directors shall be:-

- (1) U Soe Naing @ U Ko Ko Gyi                      (2) Daw Moe Moe

8. The Directors may from time to time appoint one of their body to the office of the Managing Director for such terms and at such remuneration as they think fit and he shall have all the powers delegated to him by the Board of Directors from time to time.
9. A Director shall not be required to hold any share qualification and Regulation 70 of Table "A" shall not apply.
10. Subject to the investors' agreement, the Board of Directors may in their absolute and uncontrolled discretion refuse to register any proposed transfer of shares without assigning any reason.

### **PROCEEDINGS OF DIRECTORS**

11. Subject to the investors' agreement: (a) the Directors may meet together for the despatch of business, adjourn and otherwise regulate their meetings as they think fit and determine the quorum necessary for the transaction of business; (b) unless otherwise determined, two shall form a quorum; (c) when any matter is put to a vote and if there shall be an equality of votes, the Chairman shall not have a second or casting vote. For the avoidance of doubt, all actions or decisions to be taken by the Board of Directors and the Company shall be subject to the investors' agreement.
12. Any Director may at any time summon a meeting of Directors.
13. Subject to the investors' agreement, a resolution in writing signed by all the Directors shall be as effective for all purposes as a resolution passed out at meeting of the Directors, duly called, held and constituted.

### **POWERS AND DUTIES OF DIRECTORS**

14. Without prejudice to the general power conferred by Regulation 71 of the Table "A" of the Myanmar Companies Act but subject to the investors' agreement, it is hereby expressly declared that the Directors shall have the following powers, that is to say power: -
  - (1) To purchase or otherwise acquire for the Company any property, rights or privileges which the Company is authorized to acquire at such price, and generally

on such terms and conditions as they think fit; also to sell, lease, abandon or otherwise deal with any property, rights or privileges to which the Company may be entitled, on such terms and conditions as they may think fit.

- (2) To raise, borrow or secure the payment of such sum or sums in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of debentures or debenture stocks of the Company charged upon all or any part of the property of the Company (both present and future) including its uncalled capital for the time being.
- (3) At their discretion, to pay for any rights acquired or services rendered to the Company, either wholly or partially in cash or in shares, bonds, debentures or other securities of the Company and any such shares may be issued either as fully paid up or with such amount credited as paid up thereon as may be agreed upon; and any such bonds, debentures or other securities may be either specifically charged up on all or any part of the property of the Company and its uncalled capital or not so charged.
- (4) To secure the fulfillment of any contract or engagement entered into by the Company by mortgage or charge upon all or any of the property of the Company and its uncalled capital for the time being or by granting calls on shares or in such manner as they may think fit.
- (5) To appoint at their discretion, remove or suspend such Managers, Secretaries, Officers, Clerks, Agents and Servants for permanent, temporary or special services as they may from time to time think fit and to determine their duties and powers and fix their salaries or emoluments and to require security in such instances in such amount as they think fit and to depute any officers of the Company to do all or any of these things on their behalf.
- (6) To appoint a Director as Managing Director, General Manager, Secretary or Departmental Manager in conjunction with his Directorship of the Company.
- (7) To accept from any member on such terms and conditions as shall be agreed on the surrender of his shares or any part thereof.
- (8) To appoint any person or persons to accept and hold on trust for the Company any property belonging to the Company or in which it is interested or for any other purposes and to execute and do all such deeds and things as may be requisite in relation to any such trust.
- (9) To institute, conduct, defend or abandon any legal proceedings by or against the Company or its officers or otherwise concerning the affairs of the Company and also to compound and allow time for payment or satisfaction of any debts due to or of any claims and demands by or against the Company.
- (10) To refer claims and demands by or against the Company to arbitration and to observe and perform the awards.
- (11) To make and give receipts, releases and other discharges for monies payable to the Company and for the claims and demands of the Company.
- (12) To act on behalf of the Company in all matters relating to bankruptcy and insolvency.

- (13) To determine who shall be entitled to sign bills of exchange, cheques, promissory notes, receipts, endorsements, releases, contracts and documents for and on behalf of the Company.
- (14) To invest, place on deposit and otherwise deal with any of the moneys of the Company not immediately required for the purpose thereof, upon securities or without securities and in such manners as the Directors may think fit, and from time to time vary or realize such investments.
- (15) To execute in the name and on behalf of the Company in favour of any Director or other person who may incur or be about to incur any personal liability for the benefit of the Company, such mortgages of the Company's property (present and future) as they think fit and any such mortgage may contain a power of sale and such other powers, covenants and provisions as shall be agreed on.
- (16) To give any officer or other person employed by the Company a commission on the profits of any particular business or transaction or a share in the general profit of the Company and such commission or share of profit shall be treated as part of the working expenses of the Company.
- (17) From time to time, to make, vary and repeal bye-laws for the regulation of the business of the Company, the officers and servants or the members of the Company or any section thereof.
- (18) To enter into all such negotiations and contracts and rescind and vary all such contracts and execute and do all such acts, deeds and things in the name and on behalf of the Company as they may consider expedient for or in relation to any of the matter aforesaid or otherwise for the purposes of the Company.
- (19) To borrow money for the benefit of the Company's business from any person, firm or company or bank or financial organization of local and abroad in the manner that the Directors shall think fit.

- 15. A general meeting shall be held within eighteen months from the date of its incorporation and thereafter at least once in every calendar year at such time (not being more than fifteen months after the holding of the last preceding general meeting) and places as may be fixed by the Board of Directors. No business shall be transacted at any general meeting unless a quorum of members is presented at the time when the meeting proceeds to business, and subject to the investors' agreement, members holding not less than 50 percent of the issued shares capital ( not less than two members ) personally present or by representative or proxy shall form a quorum for all purposes. For the avoidance of doubt, all actions or decisions to be taken by the Company in general meeting shall be subject to the investors' agreement.

#### **DIVIDENDS**

- 16. Subject to the investors' agreement, the Company in general meeting may declare a dividend to be paid to the members, but no dividend shall exceed the amount recommended by the Directors. No dividends shall be paid otherwise than out of profits of the year or any other undistributed profits.



## **OFFICE STAFF**

17. The Company shall maintain an office establishment and appoint a qualified person as General Manager and other qualified persons as office staffs. The remunerations and allowances such as salaries, travelling allowance and other expenditures incidental to the business shall be determined by the Board of Directors, and approved by the general meeting. The General Manager shall be responsible for the efficient operation of the office in every respect and shall be held accountable at all times to the Managing Director.

## **ACCOUNTS**

18. The Directors shall cause to be kept proper books of account with respect to:-
- (1) *all sums of money received and expended by the Company and the matters in respect of which the receipts and expenditures take place;*
  - (2) *all sales and purchases of goods by the Company;*
  - (3) *all assets and liabilities of the Company.*
19. The books of account shall be kept at the registered office of the Company or at such other place as the Directors shall think fit and shall be open for inspection by the Directors during office hours.

## **AUDIT**

20. Auditors shall be appointed and their duties regulated in accordance with the provisions of the Myanmar Companies Act or any statutory modifications thereof for the time being in force.

## **NOTICE**

21. A notice may be given by the Company to any member either personally or sending it by post in a prepaid letter addressed to his registered address.

## **THE SEAL**

22. The Directors shall provide for the safe custody of the Seal, and the Seal shall never be used except by the authority of the Directors previously given, and in the presence of one Director at least, who shall sign every instrument to which the Seal is affixed.

## **INDEMNITY**

23. Subject to the provisions of Section 86(C) of the Myanmar Companies Act and the existing laws, every Director, Auditor, Secretary or other officers of the Company shall be entitled to be indemnified by the Company against all costs, charges, losses, expenses and liabilities incurred by him in the execution and discharge of the duties or in relation thereto.

## **WINDING-UP**

24. Subject to the provisions contained in the Myanmar Companies Act and the statutory modification thereupon and the investors' agreement, the Company may be wound up voluntarily by the resolution of General Meeting.



We, the several persons, whose names, nationalities, addresses and descriptions are subscribed below, are desirous of being formed into a Company in pursuance of this Articles of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

Sr. No:	Name, Address and Occupation of Subscribers	Nationality & N.R.C No.	Number of shares taken	Signatures
1	Lluvia Limited No. 126(A) Kabaraye Road Bahan Township Yangon, Myanmar  <u>Represented by:</u> <u>U Ko Ko Gyi @ U Soe Naing</u> <u>No. 34 University Avenue Road</u> <u>Banhan Township</u> <u>Yangon, Myanmar</u>	Myanmar 5406/2013-2014  Myanmar N.R.C. No. 12/Ka Ta Ta (Naing) 012243	940,999	
2	Diamond Star Company Limited 256/260 Sule Pagoda Road, Kyauktada Township, Yangon, Myanmar  <u>Represented by:</u> <u>U Ko Ko Gyi @ U Soe Naing</u> <u>No. 34 University Avenue Road</u> <u>Banhan Township</u> <u>Yangon, Myanmar</u>	Myanmar 165/ 1990-1991  Myanmar N.R.C. No. 12/Ka Ta Ta (Naing) 012243	1	

NayPyiTaw. Dated                      the                      day of

It is hereby certified that the persons mentioned above  
put their signatures in my presence.